

**Duluth Public Schools - ISD 709**  
**Cash Flow Report**  
**Month Ending 12/31/16**

	General Fund	Food Service	Transportation	Community Education	Operating Capital	Construction	Debt Service	Trust & Agency	Dental	Student Activities
	1	2	3	4	5	6	7	8 & 9	20	71 & 79
<b>Total</b>										
Cash and investments 11/30/2016	\$ 165,913,166	\$ 777,739	\$ (2,572,628)	\$ 2,170,160	\$ (2,433,366)	\$ 1,044,168	\$ 149,046,173	\$ 1,908,102	\$ 305,204	\$ 1,126,239
Receivables (increase)/decrease -	4,417,494	(4,037)	19,919	1,030,638	-	-	-	-	(301)	-
Payables increase/(decrease) -	411,479	164,255	41,761	96,102	13,850	10,495	-	-	-	-
Revenues increase/(decrease) -	5,748,225	5,396,011	400,903	(799,770)	134,831	157	109,889	2,707	80,908	-
Expenditures (increase)/decrease -	(12,601,239)	(10,046,724)	(489,658)	(803,251)	(436,091)	3,163	(1,750)	(200,000)	(59,424)	-
Cash and investments 12/31/2016	\$ 163,889,125	\$ 736,707	\$ (2,612,606)	\$ 1,693,879	\$ (2,720,777)	\$ 1,057,982	\$ 149,154,312	\$ 1,710,809	\$ 326,386	\$ 1,126,239

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	\$			\$					
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised	Variance
Lewy	\$0	\$0	N/A	\$0	\$0	\$0	\$31,217	\$31,217	N/A
Interest	28	10	177.9	(448)	424	(872)	57	57	(205.7)
Tuition, Fees, Admissions	317	173	83.2	1,632	1,467	165	4,412	4,412	11.2
Other Local Revenues	289	476	(39.4)	1,102	1,317	(215)	1,672	1,907	(16.3)
State Sources	7,219	9,662	(2,443)	36,423	36,677	(254)	85,757	86,345	(0.7)
Federal Aids from MDE	(1,479)	(3,136)	52.8	2,496	1,520	976	8,405	8,521	64.2
Federal Direct Aids	(762)	156	(588.6)	645	641	4	3,002	3,008	0.6
Local Sales	138	272	(134)	621	859	(238)	1,847	1,848	N/A
Sale of Bonds or Loans	-	-	N/A	94,127	-	94,127	0	218	N/A
<b>Total Revenues</b>	<b>5,748</b>	<b>7,613</b>	<b>(1,865)</b>	<b>136,597</b>	<b>42,905</b>	<b>93,692</b>	<b>136,369</b>	<b>137,533</b>	<b>218.4</b>
<b>Expenditures</b>									
Salaries	7,697	7,649	(48)	24,580	24,101	(479)	62,316	62,703	(2.0)
Benefits	3,097	2,952	(145)	11,241	10,863	(378)	28,169	28,282	(3.5)
Purchased Services	1,052	1,153	101	4,786	5,043	257	13,432	13,798	5.1
Supplies & Materials	413	426	13	2,121	2,087	(34)	6,020	6,385	(1.6)
Chargebacks	0	-	(0)	(0)	(1)	(1)	38	70	(87.3)
Capital Expenditures	330	422	92	5,256	2,756	(2,500)	6,676	8,648	(90.7)
Debt Service	2	3	1	5,579	5,229	(350)	22,446	22,664	(6.7)
Other	10	5	(5)	120	125	5	891	908	4.4
<b>Total Expenditures</b>	<b>12,601</b>	<b>12,610</b>	<b>9</b>	<b>53,682</b>	<b>50,203</b>	<b>(3,479)</b>	<b>139,988</b>	<b>143,459</b>	<b>(6.9)</b>
Transfers In (Out)	0	0	0	0	0	0	0	0	N/A
<b>Operating Excess (Deficit)</b>	<b>(6,853)</b>	<b>(\$4,997)</b>	<b>(1,856)</b>	<b>82,915</b>	<b>(\$7,298)</b>	<b>90,213</b>	<b>(\$3,619)</b>	<b>(\$5,925)</b>	<b>1,236.1</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2017	FY2016	Variance	%	FY2017	FY2016	Variance	%		
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$10,164	\$10,164
Interest	25	6	19	316.4	66	11	55	498.7	40	40
Tuition, Fees, Admissions	146	(5)	151	3,024.8	646	391	255	65.2	2,200	2,200
Other Local Revenues	176	344	(168)	(48.7)	417	603	(186)	(30.9)	260	419
State Sources	6,759	8,774	(2,015)	(23.0)	32,092	33,252	(1,160)	(3.5)	74,228	74,817
Federal Aids from MDE	(1,642)	(3,213)	1,571	48.9	1,640	605	1,035	171.2	5,871	6,053
Federal Direct Aids	(68)	(114)	46	40.4	0	(114)	114	100.0	135	141
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>5,396</b>	<b>5,792</b>	<b>(396)</b>	<b>(6.8)</b>	<b>34,861</b>	<b>34,748</b>	<b>113</b>	<b>0.3</b>	<b>92,898</b>	<b>93,833</b>
<b>Expenditures</b>										
Salaries	6,797	6,776	(21)	(0.3)	21,681	21,258	(423)	(2.0)	55,296	55,717
Benefits	2,458	2,340	(118)	(5.0)	9,398	9,076	(322)	(3.5)	24,049	24,167
Purchased Services	616	594	(22)	(3.7)	2,797	2,806	9	0.3	6,962	7,257
Supplies & Materials	144	144	(0)	(0.3)	950	887	(63)	(7.1)	2,059	2,423
Chargebacks	(0)	0	0	N/A	(3)	(3)	(0)	(4.9)	(392)	(360)
Capital Expenditures	23	7	(16)	(224.5)	220	80	(140)	(175.6)	261	398
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	9	4	(5)	(125.8)	81	84	3	3.7	668	689
<b>Total Expenditures</b>	<b>10,047</b>	<b>9,865</b>	<b>(182)</b>	<b>(1.8)</b>	<b>35,124</b>	<b>34,188</b>	<b>(936)</b>	<b>(2.7)</b>	<b>88,903</b>	<b>90,291</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	(3,371)	(3,371)
<b>Operating Excess (Deficit)</b>	<b>(\$4,651)</b>	<b>(\$4,073)</b>	<b>(578)</b>	<b>(14.2)</b>	<b>(\$263)</b>	<b>\$560</b>	<b>(\$823)</b>	<b>(147.0)</b>	<b>\$624</b>	<b>\$172</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised	
	\$	\$	%	\$	\$	%			
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$9,678	\$9,678	
Interest	25	19	316.4	66	11	498.7	40	40	
Tuition, Fees, Admissions	20	(13)	255.7	440	364	20.9	1,712	1,712	
Other Local Revenues	76	37	96.1	248	203	22.0	260	314	
State Sources	6,796	8,691	(21.8)	31,679	33,007	(4.0)	64,284	64,657	
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0	
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0	
Local Sales	0	0	N/A	0	0	N/A	0	0	
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0	
<b>Total Revenues</b>	<b>6,918</b>	<b>8,723</b>	<b>(20.7)</b>	<b>32,432</b>	<b>33,585</b>	<b>(3.4)</b>	<b>75,974</b>	<b>76,401</b>	
<b>Expenditures</b>									
Salaries	5,714	5,655	(1.1)	18,140	17,664	(476)	46,407	46,640	
Benefits	2,055	1,937	(6.1)	7,868	7,563	(305)	19,491	19,594	
Purchased Services	573	519	(10.3)	2,521	2,434	(87)	6,209	6,227	
Supplies & Materials	109	113	3.4	723	699	(24)	1,433	1,681	
Chargebacks	(1)	0	N/A	(10)	(6)	4	(1,661)	(1,658)	
Capital Expenditures	6	4	(39.6)	187	63	(124)	180	278	
Debt Service	0	0	N/A	0	0	N/A	0	0	
Other	1	2	53.9	47	55	8	(81)	(52)	
<b>Total Expenditures</b>	<b>8,457</b>	<b>8,230</b>	<b>(2.8)</b>	<b>29,478</b>	<b>28,472</b>	<b>(1,006)</b>	<b>71,978</b>	<b>72,710</b>	
Transfers In (Out)	0	0	N/A	0	0	0	(3,371)	(3,371)	
<b>Operating Excess (Deficit)</b>	<b>(\$1,539)</b>	<b>\$493</b>	<b>(412.2)</b>	<b>\$2,954</b>	<b>\$5,113</b>	<b>(\$2,159)</b>	<b>\$624</b>	<b>\$321</b>	

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH		YEAR-TO-DATE		ANNUAL BUDGET	
	\$		\$		%	
	FY2017	FY2016	FY2017	FY2016	Adopted	Revised
<u>Revenues</u>						
Levy	\$0	\$0	\$0	\$0	\$487	\$487
Interest	0	0	0	0	0	0
Tuition, Fees, Admissions	126	8	206	27	488	488
Other Local Revenues	100	305	169	400	0	105
State Sources	(37)	83	413	245	9,944	10,159
Federal Aids from MDE	(1,642)	(3,213)	1,640	605	5,871	6,053
Federal Direct Aids	(68)	(114)	0	(114)	135	141
Local Sales	0	0	0	0	0	0
Sale of Bonds or Loans	0	0	0	0	0	0
<b>Total Revenues</b>	<b>(1,522)</b>	<b>(2,931)</b>	<b>2,428</b>	<b>1,163</b>	<b>16,924</b>	<b>17,432</b>
<u>Expenditures</u>						
Salaries	1,082	1,121	3,541	3,594	8,889	9,077
Benefits	403	403	1,529	1,513	4,558	4,572
Purchased Services	44	75	275	372	753	1,030
Supplies & Materials	35	31	227	188	626	742
Chargebacks	0	0	7	3	1,269	1,298
Capital Expenditures	17	3	33	17	80	119
Debt Service	0	0	0	0	0	0
Other	8	2	33	29	750	742
<b>Total Expenditures</b>	<b>1,589</b>	<b>1,635</b>	<b>5,646</b>	<b>5,716</b>	<b>16,924</b>	<b>17,581</b>
Transfers In (Out)	0	0	0	0	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$3,112)</b>	<b>(4,566)</b>	<b>(\$3,218)</b>	<b>(\$4,553)</b>	<b>\$0</b>	<b>(\$149)</b>

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised
	\$	\$	%	\$	\$	%	\$	\$
Lewy	\$0	\$0	N/A	\$0	\$0	N/A	\$0	\$0
Interest	0	0	N/A	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	N/A	0	0	N/A	0	0
Other Local Revenues	1	1	34.8	3	5	(39.3)	5	5
State Sources	25	24	5.3	71	68	3	166	166
Federal Aids from MDE	237	211	12.1	846	894	(48)	2,371	2,371
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0
Local Sales	138	272	(49.4)	451	424	27	1,198	1,198
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0
<b>Total Revenues</b>	<b>401</b>	<b>508</b>	<b>(21.1)</b>	<b>1,371</b>	<b>1,391</b>	<b>(20)</b>	<b>3,740</b>	<b>3,740</b>
<b>Expenditures</b>								
Salaries	175	167	(4.9)	519	516	(3)	1,182	1,180
Benefits	71	60	(18.5)	208	191	(17)	459	459
Purchased Services	5	6	22.3	40	22	(18)	83	83
Supplies & Materials	226	232	2.6	747	708	(39)	2,172	2,174
Chargebacks	0	0	N/A	1	1	0	168	168
Capital Expenditures	13	8	(58.0)	33	25	(8)	34	57
Debt Service	0	0	N/A	0	0	0	0	0
Other	0	0	N/A	10	13	3	15	15
<b>Total Expenditures</b>	<b>490</b>	<b>473</b>	<b>(3.5)</b>	<b>1,558</b>	<b>1,476</b>	<b>(82)</b>	<b>4,114</b>	<b>4,137</b>
Transfers In (Out)	0	0	N/A	0	0	0	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$89)</b>	<b>\$35</b>	<b>(353.6)</b>	<b>(\$186)</b>	<b>(\$85)</b>	<b>(\$101)</b>	<b>(\$374)</b>	<b>(\$397)</b>

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH		YEAR - TO - DATE		ANNUAL BUDGET	
	\$		\$		%	
	FY2017	FY2016	FY2017	FY2016	Adopted	Revised
<u>Revenues</u>						
Levy	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Tuition, Fees, Admissions	0	0	0	0	0	0
Other Local Revenues	0	0	85	0	5	74
State Sources	423	358	1,791	993	5,812	5,812
Federal Aids from MDE	0	0	0	0	0	0
Federal Direct Aids	0	0	0	0	0	0
Local Sales	0	0	0	0	0	0
Sale of Bonds or Loans	0	0	0	0	0	0
<b>Total Revenues</b>	<b>423</b>	<b>358</b>	<b>1,875</b>	<b>993</b>	<b>5,817</b>	<b>5,886</b>
<u>Expenditures</u>						
Salaries	172	164	543	463	1,257	1,257
Benefits	114	110	355	335	839	839
Purchased Services	251	344	1,259	1,397	3,884	3,884
Supplies & Materials	30	24	119	88	384	389
Chargebacks	0	0	0	0	1	1
Capital Expenditures	0	0	279	178	181	245
Debt Service	0	0	0	0	0	0
Other	0	0	0	0	1	1
<b>Total Expenditures</b>	<b>568</b>	<b>642</b>	<b>2,556</b>	<b>2,461</b>	<b>6,547</b>	<b>6,616</b>
Transfers In (Out)	0	0	0	0	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$145)</b>	<b>(\$284)</b>	<b>(\$681)</b>	<b>(\$1,468)</b>	<b>(\$730)</b>	<b>(\$730)</b>

STATEMENT OF REVENUES AND EXPENDITURES  
(IN THOUSANDS)

	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	\$		%	\$		%	Adopted	Revised
	FY2017	FY2016	Variance	FY2017	FY2016	Variance		
<u>Revenues</u>								
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$945	
Interest	0	0	N/A	0	0	N/A	0	
Tuition, Fees, Admissions	171	178	(4.1)	909	880	3.3	1,596	
Other Local Revenues	28	21	32.3	65	104	(37.3)	98	
State Sources	(230)	55	(518.9)	1,250	967	29.3	2,384	
Federal Aids from MDE	(73)	(134)	45.2	9	21	(57.0)	98	
Federal Direct Aids	(694)	270	(357.1)	179	270	(33.9)	1,934	
Local Sales	0	0	N/A	0	0	N/A	0	
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	
Total Revenues	(800)	390	(1,190)	2,412	2,242	170	7,121	
							7,062	
<u>Expenditures</u>								
Salaries	462	445	(3.7)	1,459	1,437	(22)	3,767	
Benefits	168	161	(4.1)	644	622	(22)	1,593	
Purchased Services	161	187	14.1	459	485	26	1,204	
Supplies & Materials	11	25	54.5	113	108	(5)	296	
Chargebacks	0	0	N/A	2	1	(1)	260	
Capital Expenditures	1	0	(1)	13	3	(10)	7	
Debt Service	0	0	N/A	0	0	N/A	0	
Other	1	1	(29.9)	17	11	(6)	181	
Total Expenditures	803	819	1.9	2,707	2,667	(40)	7,308	
							7,249	
Transfers In (Out)	0	0	N/A	0	0	0	0	
Operating Excess (Deficit)	(\$1,603)	(\$429)	(\$1,174)	(\$295)	(\$425)	\$130	(\$188)	
			(273.7)			30.5	(\$188)	



**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

Revenues	CURRENT MONTH		YEAR-TO-DATE		ANNUAL BUDGET	
	FY2017	FY2016	FY2017	FY2016	Adopted	Revised
	\$	\$	\$	\$		
		Variance		Variance		
		%		%		
Lewy	\$0	\$0	\$0	\$0	\$2,452	\$2,452
Interest	0	0	0	0	0	0
Tuition, Fees, Admissions	0	0	0	0	0	0
Other Local Revenues	2	31	9	52	17	17
State Sources	133	112	556	303	906	906
Federal Aids from MDE	0	0	0	0	0	0
Federal Direct Aids	0	0	0	0	0	0
Local Sales	0	0	1	199	0	1
Sale of Bonds or Loans	0	0	0	0	0	0
<b>Total Revenues</b>	<b>135</b>	<b>143</b>	<b>567</b>	<b>554</b>	<b>3,374</b>	<b>3,375</b>
		(8)		13		2.3
		(5.7)				
<b>Expenditures</b>						
Salaries	95	89	378	391	815	815
Benefits	32	33	166	160	328	328
Purchased Services	14	14	117	100	356	449
Supplies & Materials	1	0	55	62	487	491
Chargebacks	0	0	0	0	0	0
Capital Expenditures	294	0	2,639	991	4,647	5,859
Debt Service	0	0	0	0	0	0
Other	0	0	4	0	8	8
<b>Total Expenditures</b>	<b>436</b>	<b>136</b>	<b>3,360</b>	<b>1,704</b>	<b>6,639</b>	<b>7,949</b>
		(300)		(1,656)		(97.2)
		(220.7)				
Transfers In (Out)	0	0	0	0	3,371	3,371
<b>Operating Excess (Deficit)</b>	<b>(\$301)</b>	<b>\$7</b>	<b>(\$2,793)</b>	<b>(\$1,150)</b>	<b>\$106</b>	<b>(\$1,202)</b>
		(4,403.7)		(\$1,643)		(142.9)

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	\$		%	\$		%	Adopted	Revised
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	\$0	\$0
<u>Revenues</u>								
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$0	\$0
Interest	0	0	51.0	1	0	1,276.0	0	0
Tuition, Fees, Admissions	0	0	N/A	0	0	N/A	0	0
Other Local Revenues	0	0	N/A	0	0	N/A	0	0
State Sources	0	(22)	(100.0)	15	168	(153)	0	0
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0
Local Sales	0	0	N/A	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0
Total Revenues	0	22	(99.3)	17	168	(152)	0	0
<u>Expenditures</u>								
Salaries	(3)	8	134.1	0	36	36	0	0
Benefits	(0)	2	121.7	2	12	10	0	0
Purchased Services	0	3	100.0	0	63	63	0	0
Supplies & Materials	0	1	100.0	0	55	55	0	0
Chargebacks	0	0	N/A	0	0	0	0	0
Capital Expenditures	0	407	100.0	2,071	1,479	(592)	1,547	2,070
Debt Service	0	0	100.0	0	0	0	0	0
Other	0	0	N/A	0	4	4	0	0
Total Expenditures	(3)	421	100.8	2,074	1,649	(425)	1,547	2,070
Transfers In (Out)	0	0	N/A	0	0	0	0	0
Operating Excess (Deficit)	\$3	(\$399)	100.8	(\$2,057)	(\$1,481)	(\$576)	(\$1,547)	(\$2,070)

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2017	FY2016	Variance	Variance	FY2017	FY2016	Variance	Variance		
Levy	\$0	\$0	N/A	N/A	\$0	\$0	N/A	N/A	\$17,655	\$17,655
Interest	0	0	N/A	N/A	(521)	407	(928)	(228.0)	0	0
Tuition, Fees, Admissions	0	0	N/A	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	N/A	N/A	0	0	0	N/A	0	0
State Sources	110	317	(207)	(65.3)	649	926	(277)	(29.9)	2,261	2,261
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	466	485	(19)	(3.9)	933	933
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	94,127	0	94,127	N/A	0	218
Total Revenues	110	317	(207)	(65.3)	94,721	1,818	92,903	5,110.2	20,849	21,067
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	0	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	2	3	1	41.7	5,579	5,229	(350)	(6.7)	22,446	22,664
Other	0	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	2	3	1	41.7	5,579	5,229	(350)	(6.7)	22,446	22,664
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$108	\$314	(\$206)	(65.6)	\$89,142	(\$3,411)	\$92,553	2,713.4	(\$1,598)	(\$1,598)

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	\$		%	\$		%	\$		%
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised	
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$0	\$0	
Interest	3	4	(1)	5	6	(1)	16	16	
Tuition, Fees, Admissions	0	0	(32.3)	0	0	(16.8)	0	0	
Other Local Revenues	0	0	N/A	0	0	N/A	0	0	
State Sources	0	0	N/A	0	0	N/A	200	200	
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0	
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0	
Local Sales	0	0	N/A	0	0	N/A	0	0	
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0	
<b>Total Revenues</b>	<b>3</b>	<b>4</b>	<b>(32.3)</b>	<b>5</b>	<b>6</b>	<b>(1)</b>	<b>216</b>	<b>216</b>	
<b>Expenditures</b>									
Salaries	0	0	N/A	0	0	N/A	0	0	
Benefits	200	200	0.0	200	200	0.0	200	200	
Purchased Services	0	0	N/A	0	0	N/A	0	0	
Supplies & Materials	0	0	N/A	0	0	N/A	0	0	
Chargebacks	0	0	N/A	0	0	N/A	0	0	
Capital Expenditures	0	0	N/A	0	0	N/A	0	0	
Debt Service	0	0	N/A	0	0	N/A	0	0	
Other	0	0	N/A	0	0	N/A	0	0	
<b>Total Expenditures</b>	<b>200</b>	<b>200</b>	<b>0.0</b>	<b>200</b>	<b>200</b>	<b>0.0</b>	<b>200</b>	<b>200</b>	
Transfers In (Out)	0	0	N/A	0	0	N/A	0	0	
<b>Operating Excess (Deficit)</b>	<b>(\$197)</b>	<b>(\$196)</b>	<b>(0.7)</b>	<b>(\$195)</b>	<b>(\$194)</b>	<b>(\$1)</b>	<b>\$16</b>	<b>\$16</b>	

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised
	\$	\$	%	\$	\$	%		
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$0	\$0
Interest	0	0	N/A	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	N/A	0	0	N/A	0	0
Other Local Revenues	81	79	2.4	491	503	(2.4)	825	825
State Sources	0	0	N/A	0	0	N/A	0	0
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0
Local Sales	0	0	N/A	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0
<b>Total Revenues</b>	<b>81</b>	<b>79</b>	<b>2.4</b>	<b>491</b>	<b>503</b>	<b>(2.4)</b>	<b>825</b>	<b>825</b>
<u>Expenditures</u>								
Salaries	0	0	N/A	0	0	N/A	0	0
Benefits	55	46	(18.8)	268	267	(1)	700	700
Purchased Services	5	5	4.1	29	27	(2)	54	54
Supplies & Materials	0	0	N/A	0	0	N/A	0	0
Chargebacks	0	0	N/A	0	0	N/A	0	0
Capital Expenditures	0	0	N/A	0	0	N/A	0	0
Debt Service	0	0	N/A	0	0	N/A	0	0
Other	0	0	N/A	0	0	N/A	0	0
<b>Total Expenditures</b>	<b>59</b>	<b>51</b>	<b>(16.5)</b>	<b>296</b>	<b>294</b>	<b>(2)</b>	<b>754</b>	<b>754</b>
Transfers In (Out)	0	0	N/A	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>\$21</b>	<b>\$28</b>	<b>(23.3)</b>	<b>\$195</b>	<b>\$209</b>	<b>(\$14)</b>	<b>\$71</b>	<b>\$71</b>

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2017	FY2016	Variance		FY2017	FY2016	Variance			
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	2	2
Tuition, Fees, Admissions	0	0	0	N/A	76	196	(120)	(61.0)	616	616
Other Local Revenues	0	0	0	N/A	32	50	(18)	(35.7)	263	263
State Sources	0	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	168	236	(68)	(28.7)	649	649
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	0	0	0	N/A	277	482	(205)	(42.5)	1,529	1,529
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	0	0	0	N/A	85	143	58	40.5	889	889
Supplies & Materials	0	0	0	N/A	137	179	42	23.7	622	622
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	7	13	6	47.3	19	19
Total Expenditures	0	0	0	N/A	228	335	107	31.8	1,529	1,529
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	\$0	N/A	\$49	\$147	(\$98)	(67.0)	\$0	\$0

## BALANCE SHEET

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES		
				12/31/16	06/30/16	12/31/15
Cash / Investments	\$163,889	\$75,303	\$77,417	Reserved for:		
Taxes & Credits Receivable	4,037	21,123	4,134	\$0	\$0	\$0
Accounts / Interest Receivable	820	790	(794)	186	186	184
Due from Other Funds	0	280	208	99	99	103
Due from Other MN Districts	23	1,337	1,211	0	0	103
Due From MDE	8,435	8,722	7,585	148	148	185
Due From Federal thru MDE	1,253	3,056	130	0	0	0
Due From Federal - Direct	14	84	130	0	0	0
Due from Other Governments	186	186	184	0	0	0
Inventory	47	99	95	0	0	0
Prepays				276	276	268
<b>Total Assets</b>	<b>\$178,705</b>	<b>\$111,743</b>	<b>\$90,300</b>	694	694	534
				322	322	254
				0	0	0
				2,070	2,070	3,734
				1,059	1,059	1,864
				30	30	46
				46,315	46,315	47,259
				1,713	1,908	1,621
				0	0	0
				0	0	0
				414	414	435
				1,071	1,071	837
				255	255	155
				0	0	0
				0	0	0
				89,778	6,669	(2,397)
<b>Total Liabilities</b>	<b>\$34,275</b>	<b>\$50,228</b>	<b>\$35,115</b>			
				\$144,430	\$61,515	\$55,185
				\$178,704	\$111,743	\$90,300

Total Fund Balance

Liabilities & Fund Balance

## BALANCE SHEET

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES			
				Reserved for:	12/31/16	06/30/16	12/31/15
Cash / Investments	\$13,426	\$8,180	\$17,159	Severance	\$0	\$0	\$0
Taxes & Credits Receivable	(7,791)	9,296	(8,244)	Nonspendable Inventory	84	84	90
Accounts / Interest Receivable	117	102	(960)	Nonspendable Prepays	89	89	94
Due from Other Funds	0	0	208	Staff Development	-	-	103
Due from Other MN Districts	0	1,314	1,211	Teacher Dev & Eval	148	148	185
Due From MDE	8,036	8,073	7,182	Basic skills	0	0	0
Due From Federal thru MDE	1,246	2,914	0	Learning development	0	0	0
Due From Federal - Direct	0	68	0	Integration	0	0	0
Due from Other Governments	14	84	130	Gifted and Talented	0	0	0
Inventory	84	84	90	Pupil Transportation Safety	0	0	0
Prepays	47	89	92	ECFE	0	0	0
<b>Total Assets</b>	<b>\$15,179</b>	<b>\$30,205</b>	<b>\$16,868</b>	Community Education	0	0	0
				Community Services	0	0	0
				Operating Capital	0	0	0
				Facilities	0	0	0
				Alternative facilities	0	0	0
				Restricted Programs	0	0	0
				Escrow Account	0	0	0
				Severance-Insurance Prem	0	0	-
				Encumbrances	0	0	0
				Area Learning Center	414	414	435
				Designated for:			
				Textbooks	0	0	0
				Carryovers	255	255	155
				Operating Capital	0	0	0
				Referendum	0	0	0
				Undesignated	2,796	3,060	4,391
<b>Total Liabilities</b>	<b>\$11,393</b>	<b>\$26,155</b>	<b>\$11,415</b>	<b>Total Fund Balance</b>	<b>\$3,786</b>	<b>\$4,050</b>	<b>\$5,453</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>\$15,179</b>	<b>\$30,205</b>	<b>\$16,868</b>

### LIABILITIES

Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(367)	13,379	(162)
Accounts Payable	66	694	128
Due to Other Funds	0	163	0
Due to Other MN Districts	0	79	0
Due to Other Governments	0	0	0
Claims Payable	182	182	320
Deferred Revenue	17	163	9
Taxes Levied for Subsequent Yr.	11,495	11,495	11,120
Property tax shift	0	(0)	0
<b>Total Liabilities</b>	<b>\$11,393</b>	<b>\$26,155</b>	<b>\$11,415</b>



## BALANCE SHEET

Duluth Public Schools - ISD #709  
 December 16  
 Food Service Fund

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES		
	\$727	\$854	\$826	Reserved for:		
Cash / Investments	0	0	0	Severance	\$0	\$0
Taxes & Credits Receivable	4	10	4	Nonspendable Inventory	102	102
Accounts / Interest Receivable	0	0	0	Nonspendable Prepaids	1	1
Due from Other Funds	0	0	0	Staff Development	0	0
Due from Other MN Districts	0	0	0	Reemployment comp	0	0
Due From MDE	0	0	0	Basic skills	0	0
Due From Federal thru MDE	0	61	130	Learning development	0	0
Due From Federal - Direct	0	0	0	Desegregation	0	0
Due from Other Governments	0	0	0	Gifted and Talented	0	0
Inventory	102	102	94	Pupil Transportation Safety	0	0
Prepaids	0	1	0	ECFE	0	0
<b>Total Assets</b>	<b>\$833</b>	<b>\$1,027</b>	<b>\$1,054</b>	Community Education	0	0
				Community Services	0	0
				Operating Capital	0	0
				Facilities	0	0
				Alternative facilities	0	0
<b>LIABILITIES</b>				Restricted Programs	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Escrow Account	0	0
Accrued Interest Payable	0	0	0	Endowment	0	0
Salaries Payable	116	48	107	Encumbrances	0	0
Accounts Payable	1	78	7	Designated for:	0	0
Due to Other Funds	0	0	0	Textbooks	0	0
Due to Other MN Districts	0	0	0	Operating Capital	0	0
Due to Other Governments	0	0	0	Undesignated	612	798
Claims Payable	0	0	0	<b>Total Fund Balance</b>	<b>\$715</b>	<b>\$901</b>
Deferred Revenue	0	0	0			
Taxes Levied for Subsequent Yr.	0	0	0			
Property tax shift	0	0	0			
<b>Total Liabilities</b>	<b>\$118</b>	<b>\$126</b>	<b>\$114</b>			
				<b>Liabilities &amp; Fund Balance</b>	<b>\$833</b>	<b>\$1,027</b>
						<b>\$1,054</b>

BALANCE SHEET

December 16

Transportation Fund

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES	12/31/16	06/30/16	12/31/15
Cash / Investments				Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	132	89	10	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	2	2	2
Due from Other MN Districts	23	23	0	Staff Development	0	0	0
Due From MDE	23	23	31	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepays	0	2	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$2,434)</u>	<u>(\$1,853)</u>	<u>(\$3,333)</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	242	55	230	Restricted Programs	0	0	0
Accounts Payable	12	99	1	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	0	0	0
Deferred Revenue	0	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	(2,690)	(2,010)	(3,566)
Property tax shift	0	0	0	Total Fund Balance	<u>(\$2,688)</u>	<u>(\$2,008)</u>	<u>(\$3,564)</u>
Total Liabilities	<u>\$254</u>	<u>\$155</u>	<u>\$231</u>	Liabilities & Fund Balance	<u>(\$2,434)</u>	<u>(\$1,853)</u>	<u>(\$3,333)</u>

BALANCE SHEET

December 16

Community Service Fund

	ASSETS			FUND BALANCES			
	12/31/16	06/30/16	12/31/15	Reserved for:	12/31/16	06/30/16	12/31/15
Cash / Investments	\$1,694	\$1,385	\$1,572	Severance	\$0	\$0	\$0
Taxes & Credits Receivable	595	595	636	Nonspendable Inventory	0	0	0
Accounts / Interest Receivable	6	28	3	Nonspendable Prepays	7	7	6
Due from Other Funds	0	0	0	Staff development	0	0	0
Due from Other MN Districts	0	0	0	Reemployment comp	0	0	0
Due From MDE	151	400	143	Basic skills	0	0	0
Due From Federal thru MDE	7	81	0	Learning development	0	0	0
Due From Federal - Direct	0	694	0	Desegregation	0	0	0
Due from Other Governments	0	0	0	Gifted and Talented	0	0	0
Inventory	0	0	0	Pupil Transportation Safety	0	0	0
Prepays	0	7	3	ECFE	276	276	268
Total Assets	\$2,452	\$3,190	\$2,357	Community Education	694	694	534
				Community Services	322	322	254
				Operating Capital	0	0	0
				Facilities	0	0	0
				Alternative facilities	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Restricted Programs	30	30	46
Accrued Interest Payable	0	0	0	Escrow Account	0	0	0
Salaries Payable	319	542	324	Endowment	0	0	0
Accounts Payable	5	108	3	Encumbrances	0	0	0
Due to Other Funds	0	117	208	Designated for:			
Due to Other MN Districts	0	0	0	Textbooks	0	0	0
Due to Other Governments	0	0	0	Operating Capital	0	0	0
Claims Payable	0	0	0	Undesignated	(295)	0	(426)
Deferred Revenue	1	1	1	Total Fund Balance	\$1,033	\$1,329	\$682
Taxes Levied for Subsequent Yr.	1,095	1,095	1,139				
Property tax shift	0	0	0				
Total Liabilities	\$1,419	\$1,862	\$1,675				

Liabilities & Fund Balance

\$2,452 \$3,190 \$2,357

BALANCE SHEET

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES	12/31/16	06/30/16	12/31/15
Cash / Investments	(\$2,721)	\$139	(\$2,375)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	(3)	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$2,721)	\$139	(\$2,375)	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	88	53	81	Restricted Programs	0	0	0
Accounts Payable	7	108	4	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	1,071	1,071	837
Deferred Revenue	0	0	0	School Carryover	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Property tax shift	0	0	0	Undesignated	(3,887)	(1,094)	(3,300)
Total Liabilities	\$95	\$161	\$85	Total Fund Balance	(\$2,816)	(\$23)	(\$2,463)

Liabilities & Fund Balance

(\$2,721) \$139 (\$2,375)

BALANCE SHEET

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES	12/31/16	06/30/16	12/31/15
Cash / Investments	\$1,058	\$3,694	\$4,158	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	0	0	0
Accounts / Interest Receivable	0	0	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	17	17	17	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,075</u>	<u>\$3,711</u>	<u>\$4,175</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	2,070	2,070	3,734
Accrued Interest Payable	0	0	0	Alternative facilities	1,059	1,059	1,864
Salaries Payable	1	5	5	Restricted Programs	0	0	0
Accounts Payable	3	577	53	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Textbooks	0	0	0
Claims Payable	0	0	0	Operating Capital	0	0	0
Deferred Revenue	0	0	0	Undesignated	(2,057)	0	(1,481)
Taxes Levied for Subsequent Yr.	0	0	0	Total Fund Balance	<u>\$1,072</u>	<u>\$3,129</u>	<u>\$4,117</u>
Property tax shift	0	0	0				
Total Liabilities	<u>\$3</u>	<u>\$583</u>	<u>\$58</u>	Liabilities & Fund Balance	<u>\$1,075</u>	<u>\$3,711</u>	<u>\$4,175</u>



BALANCE SHEET

	ASSETS		FUND BALANCES		Reserved for:	
	12/31/16	06/30/16	12/31/16	06/30/16	12/31/15	12/31/15
Cash / Investments	\$1,711	\$1,626	\$1,713	\$1,908	\$0	\$0
Taxes & Credits Receivable	0	0	0	0	0	0
Accounts / Interest Receivable	2	2	2	2	0	0
Due from Other Funds	0	280	0	280	0	0
Due from Other MN Districts	0	0	0	0	0	0
Due From MDE	0	0	0	0	0	0
Due From Federal thru MDE	0	0	0	0	0	0
Due From Federal - Direct	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Prepays	0	0	0	0	0	0
<b>Total Assets</b>	<b>\$1,713</b>	<b>\$1,908</b>	<b>\$1,713</b>	<b>\$1,908</b>	<b>\$1,621</b>	<b>\$1,621</b>
<b>LIABILITIES</b>						
Tax and Aid Anticipation Payable	\$0	\$0	\$0	\$0	\$0	\$0
Accrued Interest Payable	0	0	0	0	0	0
Salaries Payable	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0
Due to Other MN Districts	0	0	0	0	0	0
Due to Other Governments	0	0	0	0	0	0
Claims Payable	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	0	0	0
Property tax shift	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,713</b>	<b>\$1,908</b>	<b>\$1,621</b>	<b>\$1,621</b>
<b>Total Fund Balance</b>						
			<b>\$1,713</b>	<b>\$1,908</b>	<b>\$1,621</b>	<b>\$1,621</b>
<b>Liabilities &amp; Fund Balance</b>						
			<b>\$1,713</b>	<b>\$1,908</b>	<b>\$1,621</b>	<b>\$1,621</b>

BALANCE SHEET

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES	12/31/16	06/30/16	12/31/15
Cash / Investments	\$326	\$326	\$264	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	1	20	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$328	\$327	\$284	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	0	0	0	Restricted Programs	0	0	0
Accounts Payable	0	78	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	0	0	0
Deferred Revenue	0	116	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	328	133	284
Property tax shift	0	0	0	Total Fund Balance	\$328	\$133	\$284
Total Liabilities	\$0	\$194	\$0				
				Liabilities & Fund Balance	\$328	\$327	\$284



## BALANCE SHEET

ASSETS	12/31/16	06/30/16	12/31/15	FUND BALANCES		
	\$1,126	\$1,078	\$1,267	12/31/16	06/30/16	12/31/15
Cash / Investments	0	0	0	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	0	0	0
Accounts / Interest Receivable	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other MN Districts	0	0	0	0	0	0
Due From MDE	0	0	0	0	0	0
Due From Federal thru MDE	0	0	0	0	0	0
Due From Federal - Direct	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Prepays	0	0	0	0	0	0
<b>Total Assets</b>	<u>\$1,126</u>	<u>\$1,078</u>	<u>\$1,267</u>			
<b>LIABILITIES</b>						
Tax and Aid Anticipation Payable	\$0	\$0	\$0			
Accrued Interest Payable	0	0	0			
Salaries Payable	0	0	0			
Accounts Payable	0	0	0			
Due to Other Funds	0	0	0			
Due to Other MN Districts	0	0	0			
Due to Other Governments	0	0	0			
Claims Payable	0	0	0			
Deferred Revenue	0	0	0			
Taxes Levied for Subsequent Yr.	0	0	0			
Property tax shift	0	0	0			
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
				Reserved for:		
				\$0	\$0	\$0
				Severance	0	0
				Nonspendable Inventory	0	0
				Nonspendable Prepays	0	0
				Staff Development	0	0
				Reemployment comp	0	0
				Basic skills	0	0
				Learning development	0	0
				Desegregation	0	0
				Gifted and Talented	0	0
				Pupil Transportation Safety	0	0
				ECFE	0	0
				Community Education	0	0
				Community Services	0	0
				Operating Capital	0	0
				Facilities	0	0
				Alternative facilities	0	0
				Restricted Programs	0	0
				Escrow Account	0	0
				Endowment	0	0
				Encumbrances	0	0
				Designated for:		
				Textbooks	0	0
				Operating Capital	0	0
				Undesignated	1,126	1,267
				Total Fund Balance	<u>\$1,126</u>	<u>\$1,267</u>
				Liabilities & Fund Balance		
				<u>\$1,126</u>	<u>\$1,078</u>	<u>\$1,267</u>