

January 14
ALL FUNDS

BALANCE SHEET

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	\$39,006	\$50,413	\$55,891	Reserved for:			
Taxes & Credits Receivable	3,402	19,527	3,191	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	78	310	113	Nonspendable Inventory	390	390	220
Due from Other Funds	0	202	0	Nonspendable Prepaids	97	97	81
Due from Other MN Districts	0	1,037	925	Staff Development	179	179	236
Due From MDE	11,127	11,262	27,316	Reemployment comp	0	0	0
Due From Federal thru MDE	0	2,108	35	Basic skills	231	231	305
Due From Federal - Direct	0	873	0	Learning development	0	0	0
Due from Other Governments	0	123	0	Desegregation	293	293	211
Inventory	355	390	1,558	Gifted and Talented	0	0	0
Prepaids	53	97	59	Pupil Transportation Safety	0	0	0
				ECFE	202	202	191
Total Assets	\$54,022	\$86,340	\$89,087	Community Education	359	359	281
				Community Services	27	27	27
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$ 22,000	\$ 23,000	\$ 23,000	Facilities	2,709	2,709	27,888
Accrued Interest Payable	0	0	0	Alternative facilities	7,145	7,145	13,561
Salaries Payable	134	12,488	35	Restricted Programs	0	0	0
Accounts Payable	4,945	6,247	125	Bond Refunding	0	0	0
Due to Other Funds	0	202	0	Endowment	1,644	1,886	1,652
Due to Other MN Districts	0	106	8	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Severance-Insurance Prem	3,682	3,682	0
Claims Payable	166	165	171	Area Learning Center	0	0	0
Deferred Revenue	1,520	1,870	2,615	Designated for:			
Taxes Levied for Subsequent Yr.	22,151	22,151	19,985	Textbooks	502	502	273
Property tax shift	(9)	(9)	(864)	Carryovers	13	319	328
				Operating Capital	69	69	95
Total Liabilities	\$50,907	\$66,220	\$45,075	Referendum	0	0	0
				Undesignated	(14,425)	2,032	(1,337)
				Total Fund Balance	\$3,115	\$20,120	\$44,012
				Liabilities & Fund Balance	\$54,022	\$86,340	\$89,087

January 14
General Fund

BALANCE SHEET

ASSETS	01/31/14	06/30/13	01/31/13
Cash / Investments	\$38,575	\$28,006	\$39,693
Taxes & Credits Receivable	(6,590)	9,535	(5,393)
Accounts / Interest Receivable	64	71	(500)
Due from Other Funds	0	0	0
Due from Other MN Districts	0	989	901
Due From MDE	10,611	10,637	23,611
Due From Federal thru MDE	0	2,053	0
Due From Federal - Direct	0	63	0
Due from Other Governments	0	121	0
Inventory	120	106	177
Prepays	53	92	59
Total Assets	\$42,831	\$51,672	\$58,548

LIABILITIES	01/31/14	06/30/13	01/31/13
Tax and Aid Anticipation Payable	\$22,000	\$23,000	\$23,000
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(731)	11,955	(718)
Accounts Payable	349	886	121
Due to Other Funds	0	149	0
Due to Other MN Districts	0	106	8
Due to Other Governments	0	0	0
Claims Payable	166	165	171
Deferred Revenue	599	771	602
Taxes Levied for Subsequent Yr.	4,983	4,983	5,461
Property tax shift	(0)	(0)	(850)
Total Liabilities	\$27,366	\$42,015	\$27,795

FUND BALANCES	01/31/14	06/30/13	01/31/13
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	106	106	131
Nonspendable Prepays	92	92	78
Staff Development	179	179	236
Reemployment comp	0	0	0
Basic skills	231	231	305
Learning development	0	0	0
Integration	293	293	211
Gifted and Talented	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
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	3,682	3,682	-
Encumbrances	0	0	0
Area Learning Center	0	0	0
Designated for:			
Textbooks	0	0	0
Carryovers	0	306	307
Operating Capital	0	0	0
Referendum	0	0	0
Undesignated	10,884	4,769	29,485
Total Fund Balance	\$15,466	\$9,657	\$30,753
Liabilities & Fund Balance	\$42,831	\$51,672	\$58,548

Duluth Public Schools - ISD #709
January 14
Food Service Fund

BALANCE SHEET

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	\$1,057	\$970	\$898	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	4	2	50	Nonspendable Inventory	100	100	89
Due from Other Funds	0	0	0	Nonspendable Prepaids	1	1	1
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	43	35	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	62	100	43	Gifted and Talented	0	0	0
Prepaids	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,122</u>	<u>\$1,117</u>	<u>\$1,026</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	113	18	98	Restricted Programs	0	0	0
Accounts Payable	0	30	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	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	908	969	838
Property tax shift	0	0	0				
Total Liabilities	<u>\$113</u>	<u>\$47</u>	<u>\$98</u>	Total Fund Balance	<u>\$1,009</u>	<u>\$1,070</u>	<u>\$928</u>
				Liabilities & Fund Balance	<u>\$1,122</u>	<u>\$1,117</u>	<u>\$1,026</u>

January 14

BALANCE SHEET

Transportation Fund

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	(\$2,530)	(\$1,908)	(\$3,652)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	80	141	Nonspendable Inventory	3	3	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	48	24	Staff Development	0	0	0
Due From MDE	48	0	2,166	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	(5)	3	(10)	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$2,486)	(\$1,777)	(\$1,331)	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
				Endowment	0	0	0
				Encumbrances	0	0	0
				Designated for:			
				Textbooks	0	0	0
				Operating Capital	0	0	0
				Undesignated	(2,926)	(1,844)	(1,562)
				Total Fund Balance	(\$2,924)	(\$1,842)	(\$1,562)
				Liabilities & Fund Balance	(\$2,486)	(\$1,777)	(\$1,331)

January 14

BALANCE SHEET

Community Service Fund

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	\$182	\$121	\$532	Reserved for:			
Taxes & Credits Receivable	636	636	629	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	7	46	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	4	4	2
Due from Other MN Districts	0	0	0	Staff development	0	0	0
Due From MDE	188	345	514	Reemployment comp	0	0	0
Due From Federal thru MDE	0	11	0	Basic skills	0	0	0
Due From Federal - Direct	0	810	0	Learning development	0	0	0
Due from Other Governments	0	2	0	Desegregation	0	0	0
Inventory	(2)	0	(3)	Gifted and Talented	0	0	0
Prepays	0	4	0	Pupil Transportation Safety	0	0	0
				ECFE	202	202	191
Total Assets	\$1,003	\$1,935	\$1,718	Community Education	359	359	281
				Community Services	27	27	27
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	373	453	318	Restricted Programs	0	0	0
Accounts Payable	3	148	0	Escrow Account	0	0	0
Due to Other Funds	0	53	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	61	124	60	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	575	575	569	Undesignated	(590)	0	284
Property tax shift	(9)	(9)	(14)				
Total Liabilities	\$1,002	\$1,344	\$933	Total Fund Balance	\$1	\$591	\$785
				Liabilities & Fund Balance	\$1,003	\$1,935	\$1,718

January 14

BALANCE SHEET

Capital Expenditures

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	(\$2,520)	(\$6,910)	(\$7,295)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	4	364	Nonspendable Inventory	182	182	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	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	182	182	1,351	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$2,338)</u>	<u>(\$6,724)</u>	<u>(\$5,580)</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	98	26	102	Restricted Programs	0	0	0
Accounts Payable	0	43	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	502	502	273
Deferred Revenue	182	182	1,351	School Carryover	13	13	21
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	69	69	95
Property tax shift	0	0	0	Undesignated	(3,382)	(7,740)	(7,422)
Total Liabilities	<u>\$279</u>	<u>\$250</u>	<u>\$1,453</u>	Total Fund Balance	<u>(\$2,617)</u>	<u>(\$6,975)</u>	<u>(\$7,033)</u>
				Liabilities & Fund Balance	<u>(\$2,338)</u>	<u>(\$6,724)</u>	<u>(\$5,580)</u>

January 14

BALANCE SHEET

Building Construction Fund

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	\$6,825	\$14,479	\$24,727	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	135	11	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	23	23	60	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	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$6,848</u>	<u>\$14,637</u>	<u>\$24,798</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	2,709	2,709	27,888
Accrued Interest Payable	0	0	0	Alternative facilities	7,145	7,145	13,561
Salaries Payable	8	9	4	Restricted Programs	0	0	0
Accounts Payable	4,300	4,774	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				
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	(7,314)	0	(16,655)
Property tax shift	0	0	0				
Total Liabilities	<u>\$4,308</u>	<u>\$4,783</u>	<u>\$4</u>	Total Fund Balance	<u>\$2,540</u>	<u>\$9,854</u>	<u>\$24,794</u>
				Liabilities & Fund Balance	<u>\$6,848</u>	<u>\$14,637</u>	<u>\$24,798</u>

January 14

BALANCE SHEET

Debt Service Fund

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	(\$5,638)	\$12,771	(\$1,865)	Reserved for:			
Taxes & Credits Receivable	9,357	9,357	7,955	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	0	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	257	257	965	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	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$3,976	\$22,386	\$7,055	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	129	266	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Bond Refundings	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	688	688	602	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	16,593	16,593	13,955	Undesignated	(13,434)	4,838	(7,502)
Property tax shift	0	0	0				
Total Liabilities	\$17,410	\$17,547	\$14,557	Total Fund Balance	(\$13,434)	\$4,838	(\$7,502)
				Liabilities & Fund Balance	\$3,976	\$22,386	\$7,055

January 14

BALANCE SHEET

Trust & Agency Funds

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	\$1,636	\$1,676	\$1,652	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	9	9	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	202	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	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	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,644</u>	<u>\$1,886</u>	<u>\$1,652</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	0	0	0	Restricted Programs	0	0	0
Accounts Payable	0	0	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	1,644	1,886	1,652
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	0	0	0
Property tax shift	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,644</u>	<u>\$1,886</u>	<u>\$1,652</u>
				Liabilities & Fund Balance	<u>\$1,644</u>	<u>\$1,886</u>	<u>\$1,652</u>

January 14

BALANCE SHEET

Dental Internal Service Fund

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	\$145	\$112	\$79	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	1	1	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	\$146	\$114	\$80	Community Education	0	0	0
				Community Services	0	0	0
				Operating Capital	0	0	0
				Facilities	0	0	0
				Alternative facilities	0	0	0
LIABILITIES				Restricted Programs	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Escrow Account	0	0	0
Accrued Interest Payable	0	0	0	Endowment	0	0	0
Salaries Payable	0	0	0	Encumbrances	0	0	0
Accounts Payable	0	63	4	Designated for:			
Due to Other Funds	0	0	0	Textbooks	0	0	0
Due to Other MN Districts	0	0	0	Operating Capital	0	0	0
Due to Other Governments	0	0	0	Undesignated	156	(55)	76
Claims Payable	0	0	0				
Deferred Revenue	(10)	105	0	Total Fund Balance	\$156	(\$55)	\$76
Taxes Levied for Subsequent Yr.	0	0	0				
Property tax shift	0	0	0				
Total Liabilities	(\$10)	\$168	\$4				
				Liabilities & Fund Balance	\$146	\$114	\$80

January 14
Student Activities

BALANCE SHEET

ASSETS	01/31/14	06/30/13	01/31/13	FUND BALANCES	01/31/14	06/30/13	01/31/13
Cash / Investments	\$1,274	\$1,094	\$1,122	Reserved for:			
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 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	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	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$1,274	\$1,094	\$1,122	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	0	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	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	1,274	1,094	1,122
Property tax shift	0	0	0				
Total Liabilities	\$0	\$0	\$0	Total Fund Balance	\$1,274	\$1,094	\$1,122
				Liabilities & Fund Balance	\$1,274	\$1,094	\$1,122