

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised	
Revenues	\$	\$	%	\$	\$	%	\$	\$	
Lewy	\$0	\$0	N/A	\$0	\$0	N/A	\$31,217	\$31,217	
Interest	718	9	7,781.8	269	433	(37.8)	57	57	
Tuition, Fees, Admissions	176	273	(35.5)	1,808	1,741	3.8	4,412	4,412	
Other Local Revenues	149	102	46.5	1,252	1,419	(11.8)	1,672	1,920	
State Sources	7,813	7,812	0.0	44,236	44,489	(0.6)	85,757	86,692	
Federal Aids from MDE	1,016	1,982	(48.7)	3,512	3,502	0.3	8,405	8,470	
Federal Direct Aids	1,062	653	62.7	1,707	1,294	31.9	3,002	3,008	
Local Sales	118	117	N/A	739	976	N/A	1,847	1,848	
Sale of Bonds or Loans	-	0	N/A	94,127	-	94,127	0	0	
Total Revenues	11,053	10,948	1.0	147,650	53,854	174.2	136,369	143,862	
Expenditures									
Salaries	4,944	5,002	1.2	29,524	29,104	(1.4)	62,316	62,774	
Benefits	2,263	2,171	(4.2)	13,503	13,034	(3.6)	28,169	28,343	
Purchased Services	1,275	1,015	(25.7)	6,061	6,059	(0.0)	13,432	13,863	
Supplies & Materials	345	367	5.9	2,467	2,452	(0.6)	6,020	6,441	
Chargebacks	0	-	N/A	0	(1)	(100.1)	38	72	
Capital Expenditures	215	266	19.2	5,471	3,022	(81.0)	6,676	8,434	
Debt Service	23,096	17,552	(31.6)	28,675	22,781	(25.9)	22,446	28,684	
Other	26	5	(420.2)	146	130	(11.9)	891	926	
Total Expenditures	32,165	26,378	(21.9)	85,847	76,581	(12.1)	139,988	149,538	
Transfers In (Out)	0	0	N/A	0	0	N/A	0	0	
Operating Excess (Deficit)	(21,112)	(\$15,430)	(36.8)	61,803	(\$22,727)	371.9	(\$3,619)	(\$5,676)	

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Revenues	CURRENT MONTH			YEAR - TO - DATE			ANNUAL BUDGET		
	\$			\$			%		
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Variance	Adopted	Revised
Levy	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$10,164	\$10,164
Interest	1	8	(7)	67	19	48	254.0	40	40
Tuition, Fees, Admissions	25	128	(103)	672	519	153	29.4	2,200	2,200
Other Local Revenues	34	23	11	451	626	(175)	(28.0)	260	422
State Sources	7,125	6,920	205	39,217	40,172	(955)	(2.4)	74,228	75,164
Federal Aids from MDE	827	1,733	(906)	2,467	2,338	129	5.5	5,871	6,001
Federal Direct Aids	45	44	1	45	(70)	115	164.4	135	141
Local Sales	0	0	0	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	0	0	0	N/A	0	0
Total Revenues	8,058	8,856	(798)	42,919	43,604	(685)	(1.6)	92,898	94,133
Expenditures									
Salaries	4,399	4,470	71	26,080	25,728	(352)	(1.4)	55,296	55,789
Benefits	1,921	1,853	(68)	11,318	10,929	(389)	(3.6)	24,049	24,227
Purchased Services	692	690	(2)	3,489	3,496	7	0.2	6,962	7,362
Supplies & Materials	91	210	119	1,041	1,097	56	5.1	2,059	2,479
Chargebacks	0	0	(0)	(3)	(3)	(0)	(7.2)	(392)	(358)
Capital Expenditures	15	42	27	235	122	(113)	(93.0)	261	381
Debt Service	0	0	0	0	0	0	N/A	0	0
Other	23	4	(19)	104	88	(16)	(18.5)	668	709
Total Expenditures	7,142	7,269	127	42,266	41,457	(809)	(2.0)	88,903	90,590
Transfers In (Out)	0	0	0	0	(4,183)	0	0.0	(3,371)	(3,371)
Operating Excess (Deficit)	\$916	\$1,587	(671)	\$653	(\$2,036)	\$2,689	132.1	\$624	\$172

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Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	\$			\$			%		
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Variance	Adopted	Revised
Levy	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$487	\$487
Interest	0	0	0	0	0	0	N/A	0	0
Tuition, Fees, Admissions	24	0	24	230	27	203	752.8	488	488
Other Local Revenues	4	4	(0)	173	404	(231)	(57.2)	0	105
State Sources	571	568	3	984	813	171	21.0	9,944	10,506
Federal Aids from MDE	827	1,733	(906)	2,467	2,338	129	5.5	5,871	6,001
Federal Direct Aids	45	44	1	45	(70)	115	164.4	135	141
Local Sales	0	0	0	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	0	0	0	N/A	0	0
Total Revenues	1,471	2,349	(878)	3,899	3,512	387	11.0	16,924	17,728
Expenditures									
Salaries	716	729	13	4,257	4,322	65	1.5	8,889	9,149
Benefits	894	919	25	2,424	2,432	8	0.3	4,558	4,633
Purchased Services	41	82	41	316	453	137	30.3	753	1,129
Supplies & Materials	20	59	39	247	247	0	0.1	626	790
Chargebacks	1	0	(1)	7	3	(4)	(147.1)	1,269	1,299
Capital Expenditures	7	6	(1)	40	23	(17)	(74.7)	80	112
Debt Service	0	0	0	0	0	0	N/A	0	0
Other	0	1	1	34	30	(4)	(13.0)	750	765
Total Expenditures	1,678	1,796	118	7,324	7,510	186	2.5	16,924	17,876
Transfers In (Out)	0	0	0	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$207)	553	(760)	(\$3,425)	(\$3,998)	\$573	14.3	\$0	(\$149)

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Revenues	CURRENT MONTH			YEAR - T O - 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	4	1	270.1	7	6	12.3	5	8
State Sources	20	23	(13.8)	90	91	(1)	166	166
Federal Aids from MDE	190	222	(14.5)	1,036	1,116	(80)	2,371	2,371
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0
Local Sales	118	117	1.1	570	541	29	1,198	1,198
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0
Total Revenues	332	363	(8.6)	1,703	1,754	(51)	3,740	3,743
Expenditures								
Salaries	90	88	(2.5)	609	604	(5)	1,182	1,180
Benefits	45	37	(20.4)	253	228	(25)	459	459
Purchased Services	6	1	(456.2)	45	23	(22)	83	83
Supplies & Materials	124	128	3.3	871	835	(36)	2,172	2,174
Chargebacks	0	0	N/A	1	1	0	168	168
Capital Expenditures	3	36	91.0	36	61	25	34	60
Debt Service	0	0	N/A	0	0	0	0	0
Other	0	0	N/A	10	13	3	15	15
Total Expenditures	267	290	7.8	1,825	1,765	(60)	4,114	4,140
Transfers In (Out)	0	0	N/A	0	0	0	0	0
Operating Excess (Deficit)	\$64	\$73	(11.8)	(\$122)	(\$11)	(\$111)	(\$374)	(\$397)

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	CURRENT MONTH		YEAR-TO-DATE		ANNUAL BUDGET	
	FY2017	FY2016	FY2017	FY2016	Adopted	Revised
Revenues	\$		\$		\$	
		Variance		Variance		
		%		%		
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	145	168	1,935	1,161	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
Total Revenues	145	168	2,020	1,161	5,817	5,886
		(23)		859		74.0
		(14.0)				
Expenditures						
Salaries	107	104	650	568	1,257	1,257
Benefits	77	74	433	409	839	839
Purchased Services	530	199	1,789	1,597	3,884	3,884
Supplies & Materials	31	22	150	109	384	389
Chargebacks	0	0	0	0	1	1
Capital Expenditures	1	0	280	178	181	245
Debt Service	0	0	0	0	0	0
Other	0	1	0	1	1	1
Total Expenditures	747	400	3,303	2,862	6,547	6,616
		(347)		(441)		(15.4)
		(86.8)				
Transfers In (Out)	0	0	0	0	0	0
		N/A				
Operating Excess (Deficit)	(\$603)	(\$232)	(\$1,283)	(\$1,701)	(\$730)	(\$730)
		(371)		418		24.6
		(159.7)				

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Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	\$		%	\$		%	\$		%
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised	
Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$945	\$945	
Interest	0	0	0	0	0	0	0	0	
Tuition, Fees, Admissions	151	145	6	1,060	1,026	34	1,596	1,596	
Other Local Revenues	30	0	30	95	105	(10)	98	104	
State Sources	399	516	(117)	1,649	1,482	167	2,384	2,384	
Federal Aids from MDE	0	27	(27)	9	48	(39)	163	98	
Federal Direct Aids	551	609	(58)	730	879	(149)	1,934	1,934	
Local Sales	0	0	0	0	0	0	0	0	
Sale of Bonds or Loans	0	0	0	0	0	0	0	0	
Total Revenues	1,131	1,297	(166)	3,543	3,540	3	7,121	7,062	0.1
Expenditures									
Salaries	286	272	(14)	1,744	1,709	(35)	3,767	3,734	(2.1)
Benefits	133	122	(11)	777	744	(33)	1,593	1,589	(4.4)
Purchased Services	35	103	68	494	588	94	1,204	1,185	15.9
Supplies & Materials	11	7	(4)	124	115	(9)	296	286	(7.6)
Chargebacks	0	0	(0)	2	1	(1)	260	260	(92.6)
Capital Expenditures	1	0	(1)	14	3	(11)	7	18	(370.3)
Debt Service	0	0	0	0	0	0	0	0	N/A
Other	3	0	(3)	20	11	(9)	181	176	(80.6)
Total Expenditures	468	504	36	3,175	3,171	(4)	7,308	7,249	(0.1)
Transfers In (Out)	0	0	0	0	0	0			N/A
Operating Excess (Deficit)	\$663	\$793	(\$130)	\$368	\$369	(\$1)	(\$188)	(\$188)	(0.3)

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Revenues	CURRENT MONTH		YEAR - TO - DATE		ANNUAL BUDGET	
	FY2017	FY2016	FY2017	FY2016	Adopted	Revised
	\$	\$	\$	\$	\$	\$
		Variance		Variance		
		%		%		
Levy	\$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	7	2	17	56	17	23
State Sources	10	16	566	320	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
Total Revenues	17	21	584	575	3,374	3,381
		(4)		9		1.5
		(19.3)				
<u>Expenditures</u>						
Salaries	62	63	439	454	815	815
Benefits	27	26	193	186	328	328
Purchased Services	8	11	125	111	356	406
Supplies & Materials	88	0	143	62	487	491
Chargebacks	0	0	0	0	0	0
Capital Expenditures	195	7	2,834	999	4,647	5,659
Debt Service	0	0	0	0	0	0
Other	0	0	4	0	8	8
Total Expenditures	380	107	3,740	1,812	6,639	7,705
		(273)		(1,928)		(106.4)
		(255.3)				
Transfers In (Out)	0	0	0	4,183	3,371	3,371
Operating Excess (Deficit)	(\$363)	(\$86)	(\$3,156)	\$2,946	\$106	(\$953)
		(\$277)		(\$6,102)		(207.1)
		(322.4)				

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Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET			
	FY2017	FY2016	Variance	%	FY2017	FY2016	Variance	%	Adopted	Revised
	\$	\$	\$		\$	\$	\$		\$	\$
Levy	0	0	0	N/A	0	0	0	N/A	0	0
Interest	0	(0)	(0)	(100.0)	1	0	1	1,276.0	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	0	0	0	N/A	0	0
State Sources	0	0	0	N/A	15	168	(153)	(91.0)	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	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	0	0	(0)	(100.0)	17	168	(152)	(90.2)	0	0
Expenditures										
Salaries	0	5	5	100.0	0	41	41	98.8	0	0
Benefits	(2)	4	4	196.9	0	14	14	100.0	0	0
Purchased Services	0	6	6	100.0	0	70	70	100.0	0	0
Supplies & Materials	0	0	0	N/A	0	55	55	100.0	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	181	181	100.0	2,071	1,659	(412)	(24.8)	1,547	2,070
Debt Service	0	0	0	100.0	0	0	0	0.0	0	0
Other	0	0	0	N/A	0	4	4	100.0	0	0
Total Expenditures	(2)	194	196	101.0	2,072	1,843	(229)	(12.4)	1,547	2,070
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$2	(\$194)	\$196	101.0	(\$2,055)	(\$1,675)	(\$380)	(22.7)	(\$1,547)	(\$2,070)

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Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	FY2017	FY2016	%	FY2017	FY2016	%	Adopted	Revised
	\$	\$	Variance	\$	\$	Variance	\$17,655	\$17,655
Levy	\$0	\$0	N/A	\$0	\$0	N/A	0	0
Interest	714	714	N/A	194	407	(213)	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	114	169	(32.4)	763	1,095	(332)	2,261	2,261
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0
Federal Direct Aids	466	466	N/A	932	485	447	933	933
Local Sales	0	0	N/A	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	N/A	94,127	0	94,127	0	6,238
Total Revenues	1,294	169	665.9	96,016	1,987	94,029	20,849	27,087
Expenditures								
Salaries	0	0	N/A	0	0	N/A	0	0
Benefits	0	0	N/A	0	0	N/A	0	0
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	23,096	17,552	(31.6)	28,675	22,781	(5,894)	22,446	28,684
Other	0	0	N/A	0	0	N/A	0	0
Total Expenditures	23,096	17,552	(31.6)	28,675	22,781	(5,894)	22,446	28,684
Transfers In (Out)	0	0	N/A	0	0	N/A	0	0
Operating Excess (Deficit)	(\$21,801)	(\$17,383)	(25.4)	\$67,341	(\$20,794)	\$88,135	(\$1,598)	(\$1,598)

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Revenues	CURRENT MONTH			YEAR - TO - DATE			ANNUAL BUDGET	
	FY2017	FY2016	Variance	FY2017	FY2016	Variance	Adopted	Revised
	\$	\$	%	\$	\$	%	\$	\$
Levy	2	1	66.9	7	7	(0)	16	16
Interest	0	0	N/A	0	0	0	0	0
Tuition, Fees, Admissions	0	0	N/A	0	0	0	0	0
Other Local Revenues	0	0	N/A	0	0	0	200	200
State Sources	0	0	N/A	0	0	0	0	0
Federal Aids from MDE	0	0	N/A	0	0	0	0	0
Federal Direct Aids	0	0	N/A	0	0	0	0	0
Local Sales	0	0	N/A	0	0	0	0	0
Sale of Bonds or Loans	0	0	N/A	0	0	0	0	0
Total Revenues	2	1	66.9	7	7	(0)	216	216
Expenditures								
Salaries	0	0	N/A	0	0	0	0	0
Benefits	0	0	N/A	200	200	0	200	200
Purchased Services	0	0	N/A	0	0	0	0	0
Supplies & Materials	0	0	N/A	0	0	0	0	0
Chargebacks	0	0	N/A	0	0	0	0	0
Capital Expenditures	0	0	N/A	0	0	0	0	0
Debt Service	0	0	N/A	0	0	0	0	0
Other	0	0	N/A	0	0	0	0	0
Total Expenditures	0	0	N/A	200	200	0	200	200
Transfers In (Out)	0	0	N/A	0	0	0	0	0
Operating Excess (Deficit)	\$2	\$1	66.9	(\$193)	(\$193)	(\$0)	\$16	\$16

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Revenues	CURRENT MONTH			YEAR - TO - DATE			ANNUAL BUDGET			
	FY2017	FY2016	Variance	%	FY2017	FY2016	Variance	%	Adopted	Revised
	\$	\$	\$		\$	\$	\$			
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	74	73	1	1.4	565	576	(11)	(1.9)	825	825
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	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	74	73	1	1.4	565	576	(11)	(1.9)	825	825
Expenditures										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	62	57	(5)	(8.3)	330	324	(6)	(1.7)	700	700
Purchased Services	5	5	0	4.5	33	31	(2)	(7.7)	54	54
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	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	67	62	(5)	(7.3)	363	355	(8)	(2.2)	754	754
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$7	\$11	(\$4)	(31.9)	\$202	\$221	(\$19)	(8.6)	\$71	\$71

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

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

BALANCE SHEET

ASSETS	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
Cash / Investments	\$144,593	\$75,303	\$62,695	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	3,674	21,123	3,696	Severance	186	186	184
Accounts / Interest Receivable	762	790	(910)	Nonspendable Inventory	99	99	103
Due from Other Funds	0	280	0	Nonspendable Prepays	0	0	103
Due from Other MN Districts	0	1,337	1,211	Staff Development	148	148	185
Due From MDE	8,372	8,722	7,585	Teacher Dev & Eval	0	0	0
Due From Federal thru MDE	7	3,056	130	Basic skills	0	0	0
Due From Federal - Direct	0	762	0	Learning development	0	0	0
Due from Other Governments	0	84	130	Desegregation	0	0	0
Inventory	186	186	184	Gifted and Talented	0	0	0
Prepays	54	99	59	Pupil Transportation Safety	0	0	0
				ECFE	276	276	268
Total Assets	<u>\$157,648</u>	<u>\$111,743</u>	<u>\$74,780</u>	Community Education	694	694	534
				Community Services	322	322	254
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$ -	\$ -	\$ -	Facilities	2,070	2,070	3,734
Accrued Interest Payable	453	14,083	677	Alternative facilities	1,059	1,059	1,864
Salaries Payable	106	1,742	216	Restricted Programs	30	30	46
Accounts Payable	0	280	0	Bond Refunding	46,315	46,315	47,259
Due to Other Funds	0	79	0	Endowment	1,715	1,908	1,623
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	(0)	0	0	Severance-Insurance Prem	0	0	0
Claims Payable	182	182	317	Area Learning Center	414	414	435
Deferred Revenue	7	279	13	Designated for:			
Taxes Levied for Subsequent Yr.	33,583	33,583	33,794	Textbooks	1,071	1,071	837
Property tax shift	0	(0)	0	Carryovers	255	255	155
				Operating Capital	0	0	0
Total Liabilities	<u>\$34,330</u>	<u>\$50,228</u>	<u>\$35,017</u>	Referendum	0	0	0
				Undesignated	68,665	6,669	(17,821)
				Total Fund Balance	<u>\$123,319</u>	<u>\$61,515</u>	<u>\$39,763</u>
				Liabilities & Fund Balance	<u>\$157,649</u>	<u>\$111,743</u>	<u>\$74,780</u>

BALANCE SHEET

Duluth Public Schools - ISD #709
 January 17
 Food Service Fund

	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
ASSETS				Reserved for:			
Cash / Investments	\$818	\$854	\$934	Severance	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Nonspendable Inventory	102	102	94
Accounts / Interest Receivable	3	10	7	Nonspendable Prepaids	1	1	1
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	0	0	0	Basic skills	0	0	0
Due From Federal thru MDE	0	61	130	Learning development	0	0	0
Due From Federal - Direct	0	0	0	Desegregation	0	0	0
Due from Other Governments	0	0	0	Gifted and Talented	0	0	0
Inventory	102	102	94	Pupil Transportation Safety	0	0	0
Prepaids	0	1	0	ECFE	0	0	0
Total Assets	\$924	\$1,027	\$1,165	Community Education	0	0	0
LIABILITIES				Community Services	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Operating Capital	0	0	0
Accrued Interest Payable	0	0	0	Facilities	0	0	0
Salaries Payable	143	48	129	Alternative facilities	0	0	0
Accounts Payable	1	78	21	Restricted Programs	0	0	0
Due to Other Funds	0	0	0	Escrow Account	0	0	0
Due to Other MN Districts	0	0	0	Endowment	0	0	0
Due to Other Governments	0	0	0	Encumbrances	0	0	0
Claims Payable	0	0	0	Designated for:			
Deferred Revenue	0	0	0	Textbooks	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Property tax shift	0	0	0	Undesignated	676	798	920
Total Liabilities	\$144	\$126	\$150	Total Fund Balance	\$780	\$901	\$1,015
Liabilities & Fund Balance					\$924	\$1,027	\$1,165

BALANCE SHEET

January 17

Transportation Fund

	01/31/17	06/30/16	01/31/16	FUND BALANCES	
ASSETS	(\$3,105)	(\$1,991)	(\$3,539)	01/31/17	06/30/16
Cash / Investments	0	0	0		
Taxes & Credits Receivable	94	89	6	\$0	\$0
Accounts / Interest Receivable	0	0	0		
Due from Other Funds	0	23	0		
Due from Other MN Districts	23	23	31		
Due From MDE	0	0	0		
Due From Federal thru MDE	0	0	0		
Due From Federal - Direct	0	0	0		
Due from Other Governments	0	0	0		
Inventory	0	0	0		
Prepays	0	2	0		
Total Assets	(\$2,988)	(\$1,853)	(\$3,502)		
LIABILITIES					
Tax and Aid Anticipation Payable	\$0	\$0	\$0		
Accrued Interest Payable	0	0	0		
Salaries Payable	298	55	284		
Accounts Payable	6	99	10		
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		
Total Liabilities	\$303	\$155	\$294		
Reserved for:					
Severance				\$0	\$0
Nonspendable Inventory				0	0
Nonspendable Prepays				2	2
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				(3,293)	(2,010)
Total Fund Balance	(\$3,291)	(\$2,008)	(\$3,796)		
Liabilities & Fund Balance					
	(\$2,988)	(\$1,853)	(\$3,502)		

BALANCE SHEET

	ASSETS			FUND BALANCES		
	01/31/17	06/30/16	01/31/16	01/31/17	06/30/16	01/31/16
Cash / Investments	\$2,434	\$1,385	\$2,247			
Taxes & Credits Receivable	595	595	636			
Accounts / Interest Receivable	38	28	2			
Due from Other Funds	0	0	0			
Due from Other MN Districts	0	0	0			
Due From MDE	151	400	143			
Due From Federal thru MDE	7	81	0			
Due From Federal - Direct	0	694	0			
Due from Other Governments	0	0	0			
Inventory	0	0	0			
Prepays	0	7	0			
Total Assets	\$3,225	\$3,190	\$3,028			
LIABILITIES						
Tax and Aid Anticipation Payable	\$0	\$0	\$0			
Accrued Interest Payable	0	0	0			
Salaries Payable	433	542	399			
Accounts Payable	1	108	11			
Due to Other Funds	0	117	0			
Due to Other MN Districts	0	0	0			
Due to Other Governments	0	0	0			
Claims Payable	0	0	0			
Deferred Revenue	1	1	1			
Taxes Levied for Subsequent Yr.	1,095	1,095	1,139			
Property tax shift	0	0	0			
Total Liabilities	\$1,529	\$1,862	\$1,550			
RESERVED FUNDS						
Reserved for:						
Severance	\$0	\$0	\$0			
Nonspendable Inventory	0	0	0			
Nonspendable Prepays	7	7	6			
Staff development	0	0	0			
Reemployment comp	0	0	0			
Basic skills	0	0	0			
Learning development	0	0	0			
Desegregation	0	0	0			
Gifted and Talented	0	0	0			
Pupil Transportation Safety	0	0	0			
ECFE	276	276	268			
Community Education	694	694	534			
Community Services	322	322	254			
Operating Capital	0	0	0			
Facilities	0	0	0			
Alternative facilities	0	0	0			
Restricted Programs	30	30	46			
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	368	0	370			
Total Fund Balance	\$1,696	\$1,329	\$1,478			
LIABILITIES & FUND BALANCE						
Liabilities & Fund Balance	\$3,225	\$3,190	\$3,028			

BALANCE SHEET

ASSETS	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
Cash / Investments			\$1,737	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	0	Nondisposable Inventory	0	0	0
Due from Other Funds	0	0	0	Nondisposable 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	<u>(\$2,994)</u>	<u>\$139</u>	<u>\$1,737</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	99	53	96	Restricted Programs	0	0	0
Accounts Payable	86	108	7	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	(4,250)	(1,094)	797
Total Liabilities	<u>\$185</u>	<u>\$161</u>	<u>\$103</u>	Total Fund Balance	<u>(\$3,179)</u>	<u>(\$23)</u>	<u>\$1,634</u>
				Liabilities & Fund Balance	<u>(\$2,994)</u>	<u>\$139</u>	<u>\$1,737</u>

BALANCE SHEET

ASSETS	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
Cash / Investments	\$1,060	\$3,694	\$3,976	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>\$1,077</u>	<u>\$3,711</u>	<u>\$3,993</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	0	5	6	Restricted Programs	0	0	0
Accounts Payable	3	577	65	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	(2,054)	0	(1,676)
Taxes Levied for Subsequent Yr.	0	0	0				
Property tax shift	0	0	0	Total Fund Balance	\$1,075	\$3,129	\$3,922
Total Liabilities	<u>\$3</u>	<u>\$583</u>	<u>\$71</u>				
				Liabilities & Fund Balance	\$1,077	\$3,711	\$3,993

BALANCE SHEET

ASSETS	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
Cash / Investments	\$127,353	\$60,012	\$38,919	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	11,233	11,233	11,742	Severance	0	0	0
Accounts / Interest Receivable	558	558	128	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	209	209	212	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>\$139,352</u>	<u>\$72,011</u>	<u>\$51,001</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	Bond Refundings	46,315	46,315	47,259
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.	20,993	20,993	21,535	Undesignated	72,044	4,704	(17,793)
Property tax shift	0	0	0	Total Fund Balance	<u>\$118,359</u>	<u>\$51,019</u>	<u>\$29,466</u>
Total Liabilities	<u>\$20,993</u>	<u>\$20,993</u>	<u>\$21,535</u>				
				Liabilities & Fund Balance	<u>\$139,352</u>	<u>\$72,011</u>	<u>\$51,001</u>

BALANCE SHEET

ASSETS	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
Cash / Investments	\$1,712	\$1,626	\$1,619	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	0	0	0
Accounts / Interest Receivable	2	2	4	Nonspendable Inventory	0	0	0
Due from Other Funds	0	280	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	\$1,715	\$1,908	\$1,623	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	1,715	1,908	1,623
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	\$0	\$0	\$0	Total Fund Balance	\$1,715	\$1,908	\$1,623
				Liabilities & Fund Balance	\$1,715	\$1,908	\$1,623

BALANCE SHEET

ASSETS	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
Cash / Investments	\$334	\$326	\$276	Reserved for:	\$0	\$0	\$0
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 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	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
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$335	\$327	\$296	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	335	133	296
Property tax shift	0	0	0				
Total Liabilities	\$0	\$194	\$0	Total Fund Balance	\$335	\$133	\$296
				Liabilities & Fund Balance	\$335	\$327	\$296

BALANCE SHEET

ASSETS	01/31/17	06/30/16	01/31/16	FUND BALANCES	01/31/17	06/30/16	01/31/16
Cash / Investments	\$1,126	\$1,078	\$1,267	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	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	<u>\$1,126</u>	<u>\$1,078</u>	<u>\$1,267</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	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	1,126	1,078	1,267
Property tax shift	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,126</u>	<u>\$1,078</u>	<u>\$1,267</u>

Liabilities & Fund Balance \$1,126 \$1,078 \$1,267