DULUTH PUBLIC SCHOOLS - ISD 709 November 13 ALL FUNDS

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUF	RRENT	MONTH		ΥE	AR-TO	-DATE	ANNUAL BUDGET		
			\$	%	\$ %					
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$24,522	\$24,544
Interest	343	(27)	370	1,370.6	441	(765)	1,206	157.6	73	73
Tuition, Fees, Admissions	(1,022)	496	(1,518)	(306.1)	756	1,985	(1,229)	(61.9)	3,657	3,657
Other Local Revenues	382	(100)	482	481.8	808	749	59	7.9	1,931	2,213
State Sources	1,936	593	1,343	226.5	35,274	43,954	(8,680)	(19.7)	82,835	82,799
Federal Aids from MDE	(1,054)	251	(1,305)	(519.7)	1,758	805	953	118.3	7,622	9,859
Federal Direct Aids	-	-	0	N/A	(789)	571	(1,360)	(238.2)	3,022	3,022
Local Sales	3	255	(252)	(98.9)	373	433	(60)	(13.9)	1,779	1,779
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	588	1,468	(880)	(59.9)	38,620	47,732	(9,112)	(19.1)	125,440	127,946
<u>Expenditures</u>										
Salaries	4,685	4,780	95	2.0	15,417	16,498	1,081	6.6	51,925	53,526
Benefits	1,976	1,994	18	0.9	7,383	7,456	73	1.0	26,921	27,542
Purchased Services	912	574	(338)	(58.9)	3,698	3,387	(311)	(9.2)	12,170	12,866
Supplies & Materials	312	376	64	17.0	1,346	1,163	(183)	(15.7)	4,728	5,047
Chargebacks	(2)	0	2	N/A	0	1	1	100.0	163	167
Capital Expenditures	560	3,017	2,457	81.5	7,895	10,356	2,461	23.8	5,438	12,526
Debt Service	0	2	2	100.0	5,176	5,153	(23)	(0.4)	21,108	21,108
Other	46	21	(25)	(118.8)	323	374	51	13.6	839	1,193
Total Expenditures	8,488	10,764	2,276	21.1	41,237	44,388	3,151	7.1	123,291	133,974
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operation Evens (Deficit)	(7,000)	(#A AAA)	4 200	45.0	(0.047)	CO 044	(F.004)	(470.0)	PO 440	(#C 000)
Operating Excess (Deficit)	(7,900)	(\$9,296)	1,396	15.0	(2,617)	\$3,344	(5,961)	(178.3)	\$2,149	(\$6,028)

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 General Fund TOTAL

STATEMENT OF REVENUES AND EXPENDITURES

PAGE 3

(IN THOUSANDS)

	C U F	RRENT	MONTH	1	ΥE	E A R - T O	-DATE	ANNUAL BUDGET		
			\$	%			\$	%		
Revenues	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$6,684	\$6,706
Interest	343	(27)	370	1,370.0	436	(25)	461	1,844.4	55	55
Tuition, Fees, Admissions	(1,113)	360	(1,473)	(409.1)	196	1,442	(1,246)	(86.4)	1,392	1,392
Other Local Revenues	292	83	209	251.3	551	574	(23)	(4.0)	569	783
State Sources	1,668	427	1,241	290.6	31,666	39,055	(7,389)	(18.9)	72,116	72,080
Federal Aids from MDE	(1,286)	12	(1,298)	(10,819.3)	726	(8)	734	9,175.0	5,544	7,694
Federal Direct Aids	0	0	0	N/A	21	0	21	N/A	135	135
Local Sales	0	0	0	N/A	9	0	9	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	(97)	855	(952)	(111.3)	33,605	41,038	(7,433)	(18.1)	86,495	88,845
<u>Expenditures</u>										
Salaries	4,159	4,247	88	2.1	13,536	14,272	736	5.2	45,728	47,273
Benefits	1,738	1,760	22	1.2	6,528	6,542	14	0.2	23,160	23,758
Purchased Services	383	318	(65)	(20.6)	2,081	1,969	(112)	(5.7)	6,089	6,577
Supplies & Materials	90	92	2	1.6	484	447	(37)	(8.3)	1,411	1,684
Chargebacks	(0)	0	0	N/A	(2)	(1)	1	102.4	(183)	(182)
Capital Expenditures	3	192	189	98.4	96	250	154	61.7	421	251
Debt Service	0	0	0	N/A	79	(88)	(167)	(189.6)	20	20
Other	28	6	(22)	(366.6)	182	335	153	45.7	612	742
Total Expenditures	6,402	6,615	213	3.2	22,983	23,726	743	3.1	77,257	80,122
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	(6,165)	(6,165)
					•				•	
Operating Excess (Deficit)	(\$6,499)	(\$5,760)	(739)	(12.8)	\$10,621	\$17,312	(\$6,691)	(38.6)	\$3,073	\$2,558

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 General Fund **UNRESTRICTED**

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUF	RRENT	MONTH		ΥE	A R - T O	-DATE	ANNUAL BUDGET		
			\$	%			\$	%		
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$6,227	\$6,227
Interest	343	(27)	370	1,370.0	436	(25)	461	1,844.4	55	55
Tuition, Fees, Admissions	(1,113)	327	(1,440)	(440.3)	188	1,365	(1,177)	(86.2)	914	914
Other Local Revenues	69	72	(3)	(4.4)	153	240	(87)	(36.1)	246	286
State Sources	1,665	0	1,665	N/A	30,565	38,160	(7,595)	(19.9)	67,733	67,733
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	20
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	964	372	592	159.2	31,343	39,740	(8,397)	(21.1)	75,174	75,234
				_				_		
<u>Expenditures</u>										
Salaries	3,651	3,607	(44)	(1.2)	11,688	12,080	392	3.2	39,294	39,282
Benefits	973	1,484	511	34.4	5,161	5,598	437	7.8	20,229	20,255
Purchased Services	312	236	(76)	(32.4)	1,868	1,765	(103)	(5.8)	5,322	5,502
Supplies & Materials	74	72	(2)	(3.0)	415	374	(41)	(10.8)	1,016	1,101
Chargebacks	(0)	0	0	N/A	(3)	(1)	2	225.1	(216)	(216)
Capital Expenditures	1	186	185	99.2	43	214	171	79.8	197	136
Debt Service	0	0	0	N/A	79	(88)	(167)	(189.6)	20	20
Other	14	2	(12)	(620.8)	121	303	182	60.1	74	95
Total Expenditures	5,026	5,587	561	10.0	19,371	20,245	874	4.3	65,935	66,175
				_				_		
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	(6,165)	(6,165)
Operating Excess (Deficit)	(\$4,062)	(\$5,215)	1,153	22.1	\$11,971	\$19,495	(\$7,524)	(38.6)	\$3,073	\$2,894

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 General Fund **RESTRICTED**

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUF	RRENT	MONTH	-	ΥE	AR-TO	-DATE		ANNUAL BUDGET		
			\$	%			\$	%			
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised	
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$457	\$479	
Interest	0	0	0	N/A	0	0	0	N/A	0	0	
Tuition, Fees, Admissions	0	33	(33)	(100.0)	8	77	(69)	(89.3)	478	478	
Other Local Revenues	223	11	212	1,925.1	398	334	64	19.1	323	498	
State Sources	2	427	(425)	(99.4)	1,100	895	205	22.9	4,383	4,348	
Federal Aids from MDE	(1,286)	12	(1,298)	(10,819.3)	726	(8)	734	9,175.0	5,544	7,674	
Federal Direct Aids	0	0	0	N/A	21	0	21	N/A	135	135	
Local Sales	0	0	0	N/A	9	0	9	N/A	0	0	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	(1,061)	483	(1,544)	(319.7)	2,262	1,298	964	74.2	11,321	13,612	
<u>Expenditures</u>											
Salaries	508	640	132	20.6	1,848	2,192	344	15.7	6,434	7,992	
Benefits	766	276	(490)	(177.4)	1,367	944	(423)	(44.8)	2,931	3,503	
Purchased Services	71	82	11	13.4	213	204	(9)	(4.2)	767	1,075	
Supplies & Materials	16	20	4	18.5	70	73	3	4.6	395	583	
Chargebacks	0	0	(0)	N/A	1	0	(1)	N/A	33	34	
Capital Expenditures	2	6	4	74.0	53	36	(17)	(45.9)	224	115	
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0	
Other	14	4	(10)	(239.5)	61	32	(29)	(90.3)	538	646	
Total Expenditures	1,376	1,028	(348)	(33.9)	3,612	3,481	(131)	(3.8)	11,321	13,948	
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0	
Operating Excess (Deficit)	(\$2,437)	(545)	(1,892)	(347.2)	(\$1,350)	(\$2,183)	\$833	38.2	\$0	(\$336)	

DULUTH PUBLIC SCHOOLS - ISD 709 November 13

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 6

Food Service Fund

CUI	RRENT	MONTH		ΥE	AR-TO	ANNUAL BUDGET			
		\$	%			\$	%		
FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
0	1	(1)	(61.4)	2	3	(1)	(35.1)	23	23
21	22	(1)	(3.8)	37	37	(0)	(1.3)	168	168
244	242	2	0.9	522	523	(1)	(0.3)	2,078	2,078
0	0	0	N/A	0	0	0	N/A	0	0
138	255	(117)	(45.8)	304	275	29	10.5	1,240	1,240
0	0	0	N/A	0	0	0	N/A	0	0
404	520	(116)	(22.3)	864	838	26	3.1	3,509	3,509
			_				<u> </u>		_
93	91	(2)	(2.7)	297	294	(3)	(1.2)	1,042	1,042
35	34	(1)	(2.9)	114	109	(5)	(4.6)	426	426
7	3	(4)	(126.9)	22	23	1	4.5	83	93
165	214	49	22.8	457	470	13	2.7	1,777	1,767
0	0	0	N/A	0	1	1	92.8	156	156
0	0	0	N/A	24	41	17	40.6	9	66
0	0	0	N/A	0	0	0	N/A	0	0
13	13	(0)	(2.2)	14	15	1	4.6	17	17
314	355	41	11.6	929	953	24	2.5	3,509	3,566
			_						_
0	0	0	N/A	0	0	0	N/A	0	0
\$90	\$165	(\$75)	(45.4)	(\$66)	(\$115)	\$49	43.0	\$0	(\$57)
	FY2014 \$0 0 0 0 21 244 0 138 0 404 93 35 7 165 0 0 0 13	\$0 \$0 0 0 0 0 0 1 21 22 244 242 0 0 0 138 255 0 0 404 520 93 91 35 34 7 3 165 214 0 0 0 0 0 0 0 0 13 13 314 355	FY2014 FY2013 Variance \$0 \$0 \$0 0 0 0 0 0 0 0 0 0 1 (1) (1) (1) (2) (2) (1) (2) (3) (117) (17) (116) </td <td>FY2014 FY2013 Variance Variance \$0 \$0 \$0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 1 (1) (61.4) 21 22 (1) (3.8) 244 242 2 0.9 0 0 0 N/A 138 255 (117) (45.8) 0 0 0 N/A 404 520 (116) (22.3) 93 91 (2) (2.7) 35 34 (1) (2.9) 7 3 (4) (126.9) 165 214 49 22.8 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A <</td> <td>FY2014 FY2013 Variance Variance FY2014 \$0 \$0 \$0 N/A \$0 0 0 0 N/A 0 0 0 0 N/A 0 0 1 (1) (61.4) 2 21 22 (1) (3.8) 37 244 242 2 0.9 522 0 0 0 N/A 0 138 255 (117) (45.8) 304 0 0 0 N/A 0 404 520 (116) (22.3) 864 93 91 (2) (2.7) 297 35 34 (1) (2.9) 114 7 3 (4) (126.9) 22 165 214 49 22.8 457 0 0 0 0 N/A 0 N/A 0 N/A 0 0 N/A 0 13 13 13 (0) (2.2) 14 314 315 41 11.6 929 0 0 0 N/A 0 N/A 0</td> <td>FY2014 FY2013 Variance Variance FY2014 FY2013 \$0 \$0 \$0 N/A \$0 \$0 0 0 0 N/A 0 0 0 0 0 N/A 0 0 0 1 (1) (61.4) 2 3 21 22 (1) (3.8) 37 37 244 242 2 0.9 522 523 0 0 0 N/A 0 0 138 255 (117) (45.8) 304 275 0 0 0 N/A 0 0 404 520 (116) (22.3) 864 838 93 93 91 (2) (2) (2.7) 297 294 35 35 34 (1) (2.9) 114 109 7 3 3 (4) (126.9) 22.2 23 165 214 49 22.8 457 470 0 0 0 N/A 0 0 1 0 N/A 0 0 1 0 N/A 0 0 0 0 N/A 0 0</td> <td>FY2014 FY2013 Variance Variance FY2014 FY2013 Variance \$0 \$0 \$0 N/A \$0 \$0 \$0 0 0 0 N/A 0 0 0 0 0 0 N/A 0 0 0 0 1 (1) (61.4) 2 3 (1) 21 22 (1) (3.8) 37 37 (0) 244 242 2 0.9 522 523 (1) 0 0 0 N/A 0 0 0 138 255 (117) (45.8) 304 275 29 0 0 0 N/A 0 0 0 404 520 (116) (22.3) 864 838 26 93 93 91 (2) (2) (2) (2) (2) (2) (2) (2) (2) (2</td> <td>FY2014 FY2013 Variance Variance FY2014 FY2013 Variance Variance \$0 \$0 \$0 N/A \$0 \$0 \$0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 1 (1) (61.4) 2 3 (1) (35.1) 21 22 (1) (3.8) 37 37 (0) (1.3) 244 242 2 0.9 522 523 (1) (0.3) 0 0 0 N/A 0 0 0 N/A 138 255 (117) (45.8) 304 275 29 10.5 0 0 0 N/A 0 0 0 N/A 404 520 (116) (22.3) 864 838 26 3.1</td> <td>FY2014 FY2013 Variance variance Variance variance FY2014 FY2013 Variance variance Adopted variance \$0 \$0 \$0 N/A \$0 \$0 N/A \$0 0 0 0 N/A 0 0 N/A 0 0 0 0 N/A 0 0 N/A 0 0 0 0 N/A 0 0 N/A 0 0 1 (1) (61.4) 2 3 (1) (35.1) 23 21 22 (1) (3.8) 37 37 (0) (1.3) 168 244 242 2 0.9 522 523 (1) (0.3) 2.078 0 0 0 N/A 0 0 N/A 0 138 255 (117) (45.8) 304 275 29 10.5 1,240 0 0 N/A</td>	FY2014 FY2013 Variance Variance \$0 \$0 \$0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 1 (1) (61.4) 21 22 (1) (3.8) 244 242 2 0.9 0 0 0 N/A 138 255 (117) (45.8) 0 0 0 N/A 404 520 (116) (22.3) 93 91 (2) (2.7) 35 34 (1) (2.9) 7 3 (4) (126.9) 165 214 49 22.8 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A <	FY2014 FY2013 Variance Variance FY2014 \$0 \$0 \$0 N/A \$0 0 0 0 N/A 0 0 0 0 N/A 0 0 1 (1) (61.4) 2 21 22 (1) (3.8) 37 244 242 2 0.9 522 0 0 0 N/A 0 138 255 (117) (45.8) 304 0 0 0 N/A 0 404 520 (116) (22.3) 864 93 91 (2) (2.7) 297 35 34 (1) (2.9) 114 7 3 (4) (126.9) 22 165 214 49 22.8 457 0 0 0 0 N/A 0 N/A 0 N/A 0 0 N/A 0 13 13 13 (0) (2.2) 14 314 315 41 11.6 929 0 0 0 N/A 0 N/A 0	FY2014 FY2013 Variance Variance FY2014 FY2013 \$0 \$0 \$0 N/A \$0 \$0 0 0 0 N/A 0 0 0 0 0 N/A 0 0 0 1 (1) (61.4) 2 3 21 22 (1) (3.8) 37 37 244 242 2 0.9 522 523 0 0 0 N/A 0 0 138 255 (117) (45.8) 304 275 0 0 0 N/A 0 0 404 520 (116) (22.3) 864 838 93 93 91 (2) (2) (2.7) 297 294 35 35 34 (1) (2.9) 114 109 7 3 3 (4) (126.9) 22.2 23 165 214 49 22.8 457 470 0 0 0 N/A 0 0 1 0 N/A 0 0 1 0 N/A 0 0 0 0 N/A 0 0	FY2014 FY2013 Variance Variance FY2014 FY2013 Variance \$0 \$0 \$0 N/A \$0 \$0 \$0 0 0 0 N/A 0 0 0 0 0 0 N/A 0 0 0 0 1 (1) (61.4) 2 3 (1) 21 22 (1) (3.8) 37 37 (0) 244 242 2 0.9 522 523 (1) 0 0 0 N/A 0 0 0 138 255 (117) (45.8) 304 275 29 0 0 0 N/A 0 0 0 404 520 (116) (22.3) 864 838 26 93 93 91 (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	FY2014 FY2013 Variance Variance FY2014 FY2013 Variance Variance \$0 \$0 \$0 N/A \$0 \$0 \$0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 1 (1) (61.4) 2 3 (1) (35.1) 21 22 (1) (3.8) 37 37 (0) (1.3) 244 242 2 0.9 522 523 (1) (0.3) 0 0 0 N/A 0 0 0 N/A 138 255 (117) (45.8) 304 275 29 10.5 0 0 0 N/A 0 0 0 N/A 404 520 (116) (22.3) 864 838 26 3.1	FY2014 FY2013 Variance variance Variance variance FY2014 FY2013 Variance variance Adopted variance \$0 \$0 \$0 N/A \$0 \$0 N/A \$0 0 0 0 N/A 0 0 N/A 0 0 0 0 N/A 0 0 N/A 0 0 0 0 N/A 0 0 N/A 0 0 1 (1) (61.4) 2 3 (1) (35.1) 23 21 22 (1) (3.8) 37 37 (0) (1.3) 168 244 242 2 0.9 522 523 (1) (0.3) 2.078 0 0 0 N/A 0 0 N/A 0 138 255 (117) (45.8) 304 275 29 10.5 1,240 0 0 N/A

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Transportation Fund

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUF	RRENT							ANNUAL BUDGET		
			\$	%			\$	%			
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	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	0	0	0	N/A	5	24	(19)	(78.6)	17	17	
State Sources	92	0	92	N/A	1,435	1,939	(504)	(26.0)	5,257	5,257	
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	92	0	92	N/A	1,440	1,963	(523)	(26.6)	5,274	5,274	
Expenditures	405	400	(2)	(0, 0)	255	250	(5)	(4.4)	4.004	4.004	
Salaries	105	102	(3)	(3.2)	355	350	(5)	(1.4)	1,094	1,094	
Benefits	71	70	(1)	(1.6)	220	213	(7)	(3.5)	696	696	
Purchased Services	424	227	(197)	(86.9)	956	964	8	0.8	3,889	3,892	
Supplies & Materials	26	38	12	30.4	86	99	13	13.4	364	364	
Chargebacks	0	0	(0)	N/A	0	0	(0)	N/A	1	1	
Capital Expenditures	0	0	0	N/A	0	6	6	100.0	216	214	
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	1	1	
Total Expenditures	627	437	(190)	(43.5)	1,618	1,632	14	0.9	6,261	6,261	
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0	
Operating Excess (Deficit)	(\$535)	(\$437)	(\$98)	(22.5)	(\$178)	\$331	(\$509)	(153.7)	(\$987)	(\$987)	

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Community Services Fund

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUF	RRENT	MONTH		ΥE	A R - T O	-DATE	ANNUAL BUDGET		
			\$	%			\$	%		
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$996	\$996
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	91	136	(45)	(33.2)	560	543	17	3.1	1,295	1,295
Other Local Revenues	88	(185)	273	147.8	192	93	99	106.4	20	88
State Sources	(25)	35	(60)	(171.0)	800	989	(189)	(19.1)	1,816	1,816
Federal Aids from MDE	(11)	(3)	(8)	(279.0)	0	290	(290)	(100.0)	0	88
Federal Direct Aids	0	0	0	N/A	(810)	0	(810)	N/A	1,770	1,770
Local Sales	0	0	0	N/A	1	0	1	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	143	(17)	160	941.6	742	1,915	(1,173)	(61.3)	5,897	6,053
<u>Expenditures</u>										
Salaries	267	282	15	5.3	933	1,265	332	26.3	3,252	3,290
Benefits	108	107	(1)	(1.2)	391	459	68	14.7	1,348	1,368
Purchased Services	86	24	(62)	(259.9)	278	107	(171)	(159.9)	673	730
Supplies & Materials	16	5	(11)	(227.7)	76	105	29	28.0	246	267
Chargebacks	0	0	(0)	N/A	1	1	(0)	(45.3)	189	192
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	17	20
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	1	2	1	32.1	8	22	14	62.7	171	186
Total Expenditures	480	420	(60)	(14.2)	1,687	1,959	272	13.9	5,897	6,053
				_						_
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	(\$337)	(\$437)	\$100	23.0	(\$945)	(\$44)	(\$901)	(2,048.7)	(\$0)	\$0

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Capital Expenditures Fund

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUI	RRENT	MONTH		ΥE	A R - T O	-DATE	ANNUAL BUDGET		
			\$	%			\$	%		
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,411	\$1,411
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	1	1	0	32.1	58	55	3	5.0	72	72
State Sources	18	0	18	N/A	256	364	(108)	(29.7)	602	602
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	8	158	(150)	(95.1)	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	19	1	18	1,825.5	321	577	(256)	(44.3)	2,085	2,085
<u>Expenditures</u>										
Salaries	53	52	(1)	(2.5)	264	301	37	12.3	718	735
Benefits	21	22	1	4.5	118	129	11	8.5	311	315
Purchased Services	9	0	(9)	N/A	313	284	(29)	(10.2)	312	371
Supplies & Materials	11	3	(8)	(270.4)	240	15	(225)	(1,498.3)	300	300
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	45	0	(45)	N/A	923	1,022	99	9.7	3,796	3,596
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	3	0	(3)	N/A	117	0	(117)	N/A	0	120
Total Expenditures	142	77	(65)	(85.0)	1,975	1,751	(224)	(12.8)	5,436	5,436
				_				_		_
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	1,265	1,265
Operating Excess (Deficit)	(\$123)	(\$76)	(\$47)	(62.1)	(\$1,653)	(\$1,174)	(\$479)	(40.8)	(\$2,086)	(\$2,086)

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Building Construction Fund

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUF	RRENT	MONTH		ΥE	AR-TO	ANNUAL BUDGET			
			\$	%			\$	%		
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$935	\$935
Interest	0	0	0	N/A	1	(727)	728	100.2	1	1
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	61	64	(3)	(5.2)	174	168	6	3.6	168	168
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	(135)	0	(135)	N/A	52	0	52	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	(75)	64	(139)	(216.4)	227	(559)	786	140.7	1,104	1,104
<u>Expenditures</u>										
Salaries	6	6	(0)	(7.6)	31	16	(15)	(94.6)	92	92
Benefits	2	1	(1)	(115.5)	11	4	(7)	(180.7)	30	30
Purchased Services	2	2	(0)	(12.1)	48	40	(8)	(20.4)	0	79
Supplies & Materials	2	24	22	89.7	2	27	25	90.9	0	36
Chargebacks	(2)	0	2	N/A	0	0	0	N/A	0	0
Capital Expenditures	512	2,825	2,313	81.9	6,852	9,037	2,185	24.2	980	8,379
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	2	2	(0)	(0.6)	0	90
Total Expenditures	523	2,858	2,335	81.7	6,947	9,126	2,179	23.9	1,102	8,706
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$597)	(\$2,794)	\$2,197	78.6	(\$6,720)	(\$9,685)	\$2,965	30.6	\$2	(\$7,603)

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Debt Service Fund

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 11

CURRENT MONTH YEAR-TO-DATE ANNUAL BUDGET % % \$ \$ FY2013 <u>Variance</u> Variance FY2014 FY2013 **Variance Adopted** Revised Revenues FY2014 Variance \$0 \$14,496 \$14,496 \$0 Levy \$0 \$0 \$0 N/A \$0 N/A 0 Interest 0 0 N/A 0 0 0 N/A 0 0 0 0 Tuition, Fees, Admissions 0 0 0 N/A 0 0 0 N/A Other Local Revenues 0 0 0 0 0 0 0 N/A 0 N/A **State Sources** 102 45 57 125.7 907 1.402 (495)(35.3)2.709 2.709 Federal Aids from MDE 0 0 0 N/A 510 0 510 N/A 0 0 Federal Direct Aids 0 0 0 N/A 0 571 (571)(100.0)1.117 1.117 **Local Sales** 0 0 N/A 0 N/A 0 0 0 0 0 0 0 0 0 Sale of Bonds or Loans 0 N/A 0 N/A 102 45 57 125.7 1.973 18.322 **Total Revenues** 1.417 (556)(28.2)18.322 Expenditures Salaries 0 0 0 N/A 0 0 0 N/A 0 0 0 0 0 0 0 0 0 Benefits N/A 0 N/A **Purchased Services** 0 0 0 N/A 0 0 0 N/A 0 0 Supplies & Materials 0 0 0 N/A 0 0 N/A 0 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 2 2 21,088 100.0 5,097 5,241 144 2.8 21,088 Other 0 0 0 N/A 0 0 0 N/A 0 0 **Total Expenditures** 5,097 21,088 0 2 2 100.0 5,241 144 2.8 21,088 Transfers In (Out) 0 0 0 N/A 0 0 0 N/A 4,900 4,900 Operating Excess (Deficit) \$43 (\$3,680)(12.6)\$2,135 \$2,135 \$102 \$59 136.1 (\$3,268)(\$412)

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Trust and Agency Funds

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

	CUI	RRENT	MONTH	I	ΥI	EAR-TO	-DATE	ANNUAL BUDGET		
			\$	%			\$	%		
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	4	(13)	17	127.8	12	12
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	220	220
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	0	0	0	N/A	4	(13)	17	127.8	232	232
<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	250	250
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	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	0	0	0	N/A	0	0	0	N/A	250	250
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	\$0	N/A	\$4	(\$13)	\$17	127.8	(\$18)	(\$18)
Sparating Excess (Bellett)	Ψ0	ΨΟ	ΨΟ	. 4,7 (Ψ'	(Ψ.Ο)	Ψ٠٠		(\$10)	(\$10)

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Internal Service Fund

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 13

CURRENT MONTH YEAR-TO-DATE ANNUAL BUDGET \$ %

			Ψ	/0			Ψ	/0		
<u>Revenues</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	FY2014	FY2013	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
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	69	67	2	3.1	395	361	34	9.4	785	785
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	69	67	2	3.1	395	361	34	9.4	785	785
Expenditures										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	49	41	(8)	(20.5)	207	202	(5)	(2.5)	700	700
Purchased Services	4	4	(0)	(9.9)	22	22	(0)	(0.2)	54	54
Supplies & Materials	0	0	0	N/A	0	0	Ô	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	54	45	(9)	(19.5)	229	224	(5)	(2.2)	754	754
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$15	\$22	(\$7)	(30.4)	\$166	\$137	\$29	21.2	\$31	\$31

DULUTH PUBLIC SCHOOLS - ISD 709 November 13 Student Activities

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 14

CURRENT MONTH YEAR-TO-DATE ANNUAL BUDGET % % \$ FY2014 FY2013 **Variance** FY2014 FY2013 **Variance Variance** Revised Revenues Variance **Adopted** \$0 \$0 \$0 \$0 \$0 Levy N/A \$0 N/A \$0 \$0 0 5 5 Interest 0 0 N/A 0 0 0 N/A 0 0 Tuition, Fees, Admissions 0 0 N/A 0 0 N/A 970 970 Other Local Revenues 0 0 0 0 0 225 225 N/A 0 N/A **State Sources** 0 0 N/A 0 0 0 N/A 0 0 Federal Aids from MDE 0 0 0 0 0 0 0 0 N/A N/A 0 0 0 Federal Direct Aids 0 0 N/A 0 0 N/A 0 Local Sales 0 0 0 538 538 0 N/A 0 0 N/A 0 0 0 0 0 0 Sale of Bonds or Loans N/A 0 N/A 1.738 **Total Revenues** 0 0 0 N/A 0 0 N/A 1,738 Expenditures Salaries 0 0 0 N/A 0 0 0 N/A 0 0 **Benefits** 0 0 0 0 0 N/A 0 0 N/A 0 **Purchased Services** 0 0 0 N/A 0 0 0 N/A 1,070 1,070 Supplies & Materials 0 0 0 N/A 0 (1)N/A 630 630 Chargebacks 0 0 0 N/A 0 0 N/A 0 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 39 39 N/A 1,738 **Total Expenditures** 0 0 0 N/A 0 (1)1,738 Transfers In (Out) 0 0 0 N/A 0 0 0 N/A 0 0 Operating Excess (Deficit) \$0 (\$1)\$0 (\$1)\$0 \$0 \$0 \$0 N/A N/A

PAGE 15

01/08/14

November 13 ALL FUNDS

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	\$50,854	\$50,413	\$69,135	Reserved for:			_
Taxes & Credits Receivable	5,404	19,527	4,351	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	222	310	442	Nonspendable Inventory	390	390	220
Due from Other Funds	202	202	228	Nonspendable Prepaids	97	97	78
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	362	390	1,552	Gifted and Talented	0	0	0
Prepaids	53	97	44	Pupil Transportation Safety	0	0	0
				ECFE	202	202	191
Total Assets	\$68,223	\$86,340	\$104,027	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	(183)	12,488	(121)	Restricted Programs	0	0	0
Accounts Payable	4,711	6,247	122	Bond Refunding	0	0	0
Due to Other Funds	202	202	228	Endowment	1,890	1,886	1,900
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	182	Area Learning Center	0	0	0
Deferred Revenue	1,516	1,870	2,613	Designated for:			
Taxes Levied for Subsequent Yr.	22,151	22,151	19,985	Textbooks	502	502	273
Property tax shift	(9)	(9)	(864)	Carryovers	319	319	328
				Operating Capital	69	69	95
				Referendum	0	0	0
Total Liabilities	\$50,554	\$66,220	\$45,153	Undesignated	(423)	2,032	13,280
				Total Fund Balance	\$17,669	\$20,120	\$58,874
				Liabilities & Fund Balance	\$68,223	\$86,340	\$104,027

Cash / Investments

Due from Other Funds

Due From MDE

Inventory

Prepaids

Total Assets

ASSETS

Taxes & Credits Receivable Accounts / Interest Receivable

Due from Other MN Districts

Due From Federal thru MDE

Due from Other Governments

LIABILITIES Tax and Aid Anticipation Payable

Accrued Interest Payable

Due to Other MN Districts

Due to Other Governments

Taxes Levied for Subsequent Yr.

Accounts Payable

Claims Payable **Deferred Revenue**

Property tax shift

Total Liabilities

Due to Other Funds

Salaries & Benefits Payable

Due From Federal - Direct

11/30/13

\$41,353

\$47,727

\$22,000

\$27,449

06/30/13

BALANCE SHEET

11/30/12

01/08/14 **PAGE 16**

06/30/13 11/30/12

11/30/13

1/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
\$41,353	\$28,006	\$35,419	Reserved for:			
(4,589)	9,535	(4,233)	Severance	\$0	\$0	\$0
185	71	(167)	Nonspendable Inventory	106	106	131
0	0	0	Nonspendable Prepaids	92	92	78
0	989	901	Staff Development	179	179	236
10,611	10,637	23,611	Reemployment comp	0	0	0
0	2,053	0	Basic skills	231	231	305
0	63	0	Learning development	0	0	0
0	121	0	Integration	293	293	211
115	106	156	Gifted and Talented	0	0	0
53	92	44	Pupil Transportation Safety	0	0	0
			ECFE	0	0	0
\$47,727	\$51,672	\$55,731	Community Education	0	0	0
			Community Services	0	0	0
			Operating Capital	0	0	0
\$22,000	\$23,000	\$23,000	Facilities	0	0	0
0	0	0	Alternative facilities	0	0	0
(721)	11,955	(584)	Restricted Programs	0	0	0
276	886	118	Escrow Account	0	0	0
149	149	171	Severance-Insurance Prem	3,682	3,682	-
0	106	8	Encumbrances	0	0	0
0	0	0	Area Learning Center	0	0	0
166	165	182	Designated for:			
596	771	598	Textbooks	0	0	0
4,983	4,983	5,461	Carryovers	306	306	307
(0)	(0)	(850)	Operating Capital	0	0	0
			Referendum	0	0	0
\$27,449	\$42,015	\$28,104	Undesignated	15,390	4,769	26,359
			Total Fund Balance	\$20,278	\$9,657	\$27,627
			Liabilities & Fund Balance	\$47,727	\$51,672	\$55,731
			LIADIIILIES & I UIIU DAIAIILE	φ 4 1,121	φυ1,072	ψυυ,τυ Ι

FUND BALANCES

01/08/14

Page 17

BALANCE SHEET

Duluth Public Schools - ISD #709

November 13 Food Service Fund

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	\$995	\$970	\$802	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	5	2	44	Nonspendable Inventory	100	100	89
Due from Other Funds	0	0	0	Nonspendable Prepaids	1	1	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	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	71	100	56	Gifted and Talented	0	0	0
Prepaids	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$1,071	\$1,117	\$937	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	67	18	59	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	903	969	789
Property tax shift	0	0	0				
				Total Fund Balance	\$1,004	\$1,070	\$878
Total Liabilities	\$67	\$47	\$59				
				Liabilities & Fund Balance	\$1,071	\$1,117	\$937

PAGE 18 01/08/14

November 13 BALANCE SHEET

Transportation Fund

Cash / Investments (\$1,930) (\$1,908) (\$3,401) Reserved for: Taxes & Credits Receivable 0 0 0 0 Severance \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Accounts / Interest Receivable 20 80 145 Nonspendable Inventory 3 3 0		(\$1,930)	(\$1,908)	(\$3,401)	Reserved for:			_
Due from Other Funds 0	Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Due from Other MN Districts 0	Accounts / Interest Receivable	20	80	145	Nonspendable Inventory	3	3	0
Due From MDE	Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due From Federal thru MDE	Due from Other MN Districts	0	48	24	Staff Development	0	0	0
Due From Federal - Direct 0 0 0 0 0 0 0 0 0	Due From MDE	48	0	2,166	Reemployment comp	0	0	0
Due from Other Governments	Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Inventory (4) 3 (8) Gifted and Talented 0 0 0 0 0 0 0 0 0	Due From Federal - Direct	0	0	0	Learning development	0	0	0
Prepaids	Due from Other Governments	0	0	0	0 0	0	0	0
ECFE 0 0 0 0 0 0 1 1 1 1 1 1	Inventory	(4)	3	(8)	Gifted and Talented	0	0	0
Total Assets	Prepaids	0	0	0	• •	0	0	0
Community Services					_	0	0	0
Compact Comp	Total Assets	(\$1,866)	(\$1,777)	(\$1,074)	Community Education	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 151 28 134 Restricted Programs 0 0 0 Accounts Payable 2 37 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 Designated for: 0 0 0 Claims Payable 0 0 0 Textbooks 0 0 0 Deferred Revenue 0 0 0 Undesignated (2,022) (1,844) (1,208) Property tax shift 0 0 0 (\$2,019) (\$1,842) (\$1,208) Total Fund Balance				_	Community Services	0	0	0
Accrued Interest Payable 0 0 0 Alternative facilities 0 0 0 Salaries Payable 151 28 134 Restricted Programs 0 0 0 Accounts Payable 2 37 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: 0 0 0 Claims Payable 0 0 0 Textbooks 0 0 0 Deferred Revenue 0 0 0 Undesignated (2,022) (1,844) (1,208) Property tax shift 0 0 0 Total Fund Balance (\$2,019) (\$1,842) (\$1,208)	LIABILITIES				Operating Capital	0	0	0
Salaries Payable 151 28 134 Restricted Programs 0 0 0 Accounts Payable 2 37 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: 0 0 0 0 Claims Payable 0 0 0 Textbooks 0 0 0 0 Deferred Revenue 0 0 0 Operating Capital 0 0 0 0 Toxas Levied for Subsequent Yr. 0 0 0 Undesignated (2,022) (1,844) (1,208) (1,208) Total Liabilities \$153 \$65 \$134 Total Fund Balance (\$2,019) (\$1,842) (\$1,208)	Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accounts Payable 2 37 0 Escrow Account 0 0 0 Due to Other Funds 0 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: 0 0 0 0 Claims Payable 0 0 0 Textbooks 0 0 0 0 Deferred Revenue 0 0 0 Operating Capital 0 0 0 0 Taxes Levied for Subsequent Yr. 0 0 0 Undesignated (2,022) (1,844) (1,208) Property tax shift 0 0 0 Total Fund Balance (\$2,019) (\$1,842) (\$1,208)	Accrued Interest Payable	0	0	0	Alternative facilities	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: 0	Salaries Payable	151	28	134	•	0	0	0
Due to Other MN Districts 0 0 0 Encumbrances 0 0 0 Due to Other Governments 0 0 0 Designated for: 0	Accounts Payable	2	37	0	Escrow Account	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 (2,022) (1,844) (1,208) Property tax shift 0 0 0 0 Total Fund Balance (\$2,019) (\$1,842) (\$1,208) Total Liabilities \$153 \$65 \$134 \$134 \$153 \$153	Due to Other Funds	0	0	0	Endowment	0	0	0
Claims Payable 0 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 (2,022) (1,844) (1,208) Property tax shift 0 0 0 0 Total Fund Balance (\$2,019) (\$1,842) (\$1,208) Total Liabilities \$153 \$65 \$134 \$134 \$153 \$153 \$134		0	0	0		0	0	0
Deferred Revenue 0 0 0 Operating Capital 0 0 0 Taxes Levied for Subsequent Yr. 0 0 0 Undesignated (2,022) (1,844) (1,208) Property tax shift 0 0 0 0 Total Fund Balance (\$2,019) (\$1,842) (\$1,208) Total Liabilities \$153 \$65 \$134 \$153	Due to Other Governments	0	0	0	Designated for:			
Taxes Levied for Subsequent Yr. 0 0 0 0 Undesignated (2,022) (1,844) (1,208) Property tax shift 0 0 0 0 0 (\$2,019) (\$1,842) (\$1,208) Total Liabilities \$153 \$65 \$134 \$134 (\$2,019) (\$1,842) (\$1,208)	Claims Payable	0	0	0	Textbooks	0	0	0
Property tax shift 0 0 0 Total Fund Balance (\$2,019) (\$1,842) (\$1,208) Total Liabilities \$153 \$65 \$134 \$153 \$15		0	0	0	Operating Capital	0	0	0
Total Liabilities \$153 \$65 \$134 Total Fund Balance (\$2,019) (\$1,842) (\$1,208)	Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	(2,022)	(1,844)	(1,208)
Total Liabilities \$153 \$65 \$134	Property tax shift	0	0	0				
					Total Fund Balance	(\$2,019)	(\$1,842)	(\$1,208)
Liabilities & Fund Balance (\$1.866) (\$1.777) (\$1.074)	Total Liabilities	\$153	\$65	\$134				
(\psi \) \ (\psi					Liabilities & Fund Balance	(\$1,866)	(\$1,777)	(\$1,074)

BALANCE SHEET

PAGE 19

01/08/14

November 13 Community Service Fund

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	(\$255)	\$121	\$139	Reserved for:			_
Taxes & Credits Receivable	636	636	629	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	7	47	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	4	4	0
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
Prepaids	0	4	0	Pupil Transportation Safety	0	0	0
	-			ECFE	202	202	191
Total Assets	\$568	\$1,935	\$1,326	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	242	453	198	Restricted Programs	0	0	0
Accounts Payable	0	148	0	Escrow Account	0	0	0
Due to Other Funds	53	53	57	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	(945)	0	(43)
Property tax shift	(9)	(9)	(14)				
	-			Total Fund Balance	(\$354)	\$591	\$456
Total Liabilities	\$922	\$1,344	\$870				_
				Liabilities & Fund Balance	\$568	\$1,935	\$1,326
						, ,	+ /

November 13

Capital Expenditures

BALANCE SHEET

PAGE 20

01/08/14

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	(\$8,555)	(\$6,910)	(\$7,755)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	2	4	360	Nonspendable Inventory	182	182	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	182	182	1,351	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
_				ECFE	0	0	0
Total Assets	(\$8,372)	(\$6,724)	(\$6,044)	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	73	26	70	Restricted Programs	0	0	0
Accounts Payable	2	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	(9,393)	(7,740)	(7,854)
Total Liabilities	\$256	\$250	\$1,421	Total Fund Balance	(\$8,628)	(\$6,975)	(\$7,465)
				Liabilities & Fund Balance	(\$8,372)	(\$6,724)	(\$6,044)

BALANCE SHEET

PAGE 21

01/08/14

Building Construction Fund

November 13

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	\$7,417	\$14,479	\$31,695	Reserved for:			_
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	135	12	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	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
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
			_	ECFE	0	0	0
Total Assets	\$7,440	\$14,637	\$31,767	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	6	9	2	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	(6,720)	0	(9,684)
Property tax shift	0	0	0				
				Total Fund Balance	\$3,134	\$9,854	\$31,765
Total Liabilities	\$4,306	\$4,783	\$2				
				Liabilities & Frank Dalamas	Ф 7 440	¢44.007	#24 707
				Liabilities & Fund Balance	\$7,440	\$14,637	\$31,767

Dulutii Public Scriools - ISD #709

ASSETS

Taxes & Credits Receivable

Due from Other MN Districts

Due From Federal thru MDE

Due from Other Governments

LIABILITIES

Tax and Aid Anticipation Payable

Accrued Interest Payable

Due to Other MN Districts

Due to Other Governments

Taxes Levied for Subsequent Yr.

Salaries Payable

Accounts Payable

Claims Payable

Deferred Revenue

Property tax shift

Total Liabilities

Due to Other Funds

Due From Federal - Direct

Accounts / Interest Receivable

11/30/13

\$8,955

9.357

0

0

0

0

0

0

0

0

\$0

0

0

0

0

0

0

0

688

16,593

\$17,410

129

\$18.569

257

06/30/13

\$12,771

9.357

0

0

0

0

0

0

0

0

\$0

0

0

0

0

0

0

\$14,557

688

16,593

\$17,547

266

\$22,386

257

November 13

Debt Service Fund

Cash / Investments

Due from Other Funds

Due From MDE

Inventory

Prepaids

Total Assets

BALANCE SHEET

06/30/13 11/30/12 11/30/12 **FUND BALANCES** 11/30/13 \$9,395 Reserved for: \$0 \$0 7.955 Severance \$0 Nonspendable Inventory 0 0 0 0 Nonspendable Prepaids 0 0 0 Staff Development 0 0 0 0 965 Reemployment comp 0 0 0 0 Basic skills 0 0 0 Learning development 0 0 0 0 0 Desegregation 0 0 Gifted and Talented 0 0 0 0 **Pupil Transportation Safety** 0 0 0 **ECFE** 0 0 0 \$18.315 Community Education 0 0 0 **Community Services** 0 0 0 **Operating Capital** 0 0 0 \$0 **Facilities** 0 0 0 Alternative facilities 0 0 0 **Restricted Programs** 0 0 0 **Escrow Account** 0 0 0 **Bond Refundings** 0 0 0 0 0 Encumbrances 0 0 0 Designated for: 0 **Textbooks** 0 0 0 602 **Operating Capital** 0 0 0 13,955 Undesignated 1,159 4,838 3,758

PAGE 22

01/08/14

Liabilities & Fund Balance

Total Fund Balance

\$18,569 \$22,386 \$18,315

\$4,838

\$3,758

\$1,159

November 13 Trust & Agency Funds

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	\$1,679	\$1,676	\$1,674	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	202	202	228	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	\$1,890	\$1,886	\$1,902	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	1,890	1,886	1,900
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	2	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	0	0	0
Property tax shift	0	0	0				
				Total Fund Balance	\$1,890	\$1,886	\$1,900
Total Liabilities	\$0	\$0	\$2				

Liabilities & Fund Balance

\$1,890 \$1,886 \$1,902

PAGE 23

01/08/14

November 13 Dental Internal Service Fund

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	\$100	\$112	\$45	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 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	\$101	\$114	\$46	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	63	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	0	0	0
Deferred Revenue	(10)	105	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	111	(55)	42
Property tax shift	0	0	0				
				Total Fund Balance	\$111	(\$55)	\$42
Total Liabilities	(\$10)	\$168	\$4				

Liabilities & Fund Balance \$101 \$114

\$46

PAGE 24 01/08/14

November 13 Student Activities

ASSETS	11/30/13	06/30/13	11/30/12	FUND BALANCES	11/30/13	06/30/13	11/30/12
Cash / Investments	\$1,094	\$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 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	\$1,094	\$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	1,094	1,094	1,122
Property tax shift	0	0	0				
				Total Fund Balance	\$1,094	\$1,094	\$1,122
Total Liabilities	\$0	\$0	\$0				

Liabilities & Fund Balance

\$1,094 \$1,094 \$1,122

PAGE 25

01/08/14