

December 13
ALL FUNDS

BALANCE SHEET

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	\$53,764	\$50,413	\$72,266	Reserved for:			
Taxes & Credits Receivable	3,752	19,527	3,534	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	227	310	247	Nonspendable Inventory	390	390	220
Due from Other Funds	0	202	228	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	1,561	Gifted and Talented	0	0	0
Prepaids	53	97	59	Pupil Transportation Safety	0	0	0
				ECFE	202	202	191
Total Assets	<u>\$69,278</u>	<u>\$86,340</u>	<u>\$106,170</u>	Community Education	359	359	281
				Community Services	27	27	27
				Operating Capital	0	0	0
				Facilities	2,709	2,709	27,888
				Alternative facilities	7,145	7,145	13,561
				Restricted Programs	0	0	0
				Bond Refunding	0	0	0
				Endowment	1,640	1,886	1,900
				Encumbrances	0	0	0
				Severance-Insurance Prem	3,682	3,682	0
				Area Learning Center	0	0	0
				Designated for:			
				Textbooks	502	502	273
				Carryovers	13	319	328
				Operating Capital	69	69	95
				Referendum	0	0	0
				Undesignated	1,310	2,032	15,328
				Total Fund Balance	<u>\$18,847</u>	<u>\$20,120</u>	<u>\$60,925</u>
				Liabilities & Fund Balance	<u>\$69,278</u>	<u>\$86,340</u>	<u>\$106,170</u>

December 13
General Fund

BALANCE SHEET

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	\$37,675	\$28,006	\$38,195	Reserved for:			
Taxes & Credits Receivable	(6,241)	9,535	(5,050)	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	182	71	(361)	Nonspendable Inventory	106	106	131
Due from Other Funds	0	0	0	Nonspendable Prepays	92	92	78
Due from Other MN Districts	0	989	901	Staff Development	179	179	236
Due From MDE	10,611	10,637	23,611	Reemployment comp	0	0	0
Due From Federal thru MDE	0	2,053	0	Basic skills	231	231	305
Due From Federal - Direct	0	63	0	Learning development	0	0	0
Due from Other Governments	0	121	0	Integration	293	293	211
Inventory	114	106	172	Gifted and Talented	0	0	0
Prepays	53	92	59	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$42,394	\$51,672	\$57,527	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	10,586	4,769	28,209
				Total Fund Balance	\$15,168	\$9,657	\$29,477
				Liabilities & Fund Balance	\$42,394	\$51,672	\$57,527

Duluth Public Schools - ISD #709
December 13
Food Service Fund

BALANCE SHEET

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	\$1,065	\$970	\$834	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	11	2	43	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	66	100	48	Gifted and Talented	0	0	0
Prepaids	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,142</u>	<u>\$1,117</u>	<u>\$960</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	87	18	78	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	954	969	792
Property tax shift	0	0	0				
Total Liabilities	<u>\$87</u>	<u>\$47</u>	<u>\$78</u>	Total Fund Balance	<u>\$1,055</u>	<u>\$1,070</u>	<u>\$882</u>
				Liabilities & Fund Balance	<u>\$1,142</u>	<u>\$1,117</u>	<u>\$960</u>

December 13

BALANCE SHEET

Transportation Fund

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	(\$2,060)	(\$1,908)	(\$3,363)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	20	80	145	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	(8)	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$1,996)	(\$1,777)	(\$1,036)	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	(2,204)	(1,844)	(1,219)
				Total Fund Balance	(\$2,201)	(\$1,842)	(\$1,219)
				Liabilities & Fund Balance	(\$1,996)	(\$1,777)	(\$1,036)

LIABILITIES

Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	201	28	183
Accounts Payable	4	37	0
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	0	0	0
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Property tax shift	0	0	0
Total Liabilities	\$205	\$65	\$183

December 13

BALANCE SHEET

Community Service Fund

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	\$206	\$121	\$478	Reserved for:			
Taxes & Credits Receivable	636	636	629	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	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	(2)	Gifted and Talented	0	0	0
Prepays	0	4	0	Pupil Transportation Safety	0	0	0
				ECFE	202	202	191
Total Assets	\$1,029	\$1,935	\$1,665	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	303	453	259	Restricted Programs	0	0	0
Accounts Payable	9	148	0	Escrow Account	0	0	0
Due to Other Funds	0	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	(501)	0	233
Property tax shift	(9)	(9)	(14)				
Total Liabilities	\$939	\$1,344	\$931	Total Fund Balance	\$90	\$591	\$734
				Liabilities & Fund Balance	\$1,029	\$1,935	\$1,665

December 13

BALANCE SHEET

Capital Expenditures

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	(\$2,414)	(\$6,910)	(\$7,159)	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 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>(\$2,230)</u>	<u>(\$6,724)</u>	<u>(\$5,448)</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	85	26	86	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	(3,262)	(7,740)	(7,274)
Total Liabilities	<u>\$267</u>	<u>\$250</u>	<u>\$1,437</u>	Total Fund Balance	<u>(\$2,497)</u>	<u>(\$6,975)</u>	<u>(\$6,885)</u>
				Liabilities & Fund Balance	<u>(\$2,230)</u>	<u>(\$6,724)</u>	<u>(\$5,448)</u>

December 13

BALANCE SHEET

Building Construction Fund

ASSETS	12/31/13	06/30/13	12/31/12
Cash / Investments	\$7,155	\$14,479	\$27,830
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	135	12
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From MDE	23	23	60
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	0	0
Total Assets	<u>\$7,178</u>	<u>\$14,637</u>	<u>\$27,902</u>
LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	7	9	3
Accounts Payable	4,300	4,774	0
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	0	0	0
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Property tax shift	0	0	0
Total Liabilities	<u>\$4,307</u>	<u>\$4,783</u>	<u>\$3</u>

FUND BALANCES	12/31/13	06/30/13	12/31/12
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	0	0	0
Nonspendable Prepays	0	0	0
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	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	2,709	2,709	27,888
Alternative facilities	7,145	7,145	13,561
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	0	0	0
Encumbrances	0	0	0
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	(6,983)	0	(13,550)
Total Fund Balance	<u>\$2,871</u>	<u>\$9,854</u>	<u>\$27,899</u>
Liabilities & Fund Balance	<u>\$7,178</u>	<u>\$14,637</u>	<u>\$27,902</u>

December 13

BALANCE SHEET

Debt Service Fund

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	\$9,111	\$12,771	\$12,599	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	<u>\$18,725</u>	<u>\$22,386</u>	<u>\$21,519</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	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	1,315	4,838	6,962
Property tax shift	0	0	0				
				Total Fund Balance	<u>\$1,315</u>	<u>\$4,838</u>	<u>\$6,962</u>
Total Liabilities	<u>\$17,410</u>	<u>\$17,547</u>	<u>\$14,557</u>				
				Liabilities & Fund Balance	<u>\$18,725</u>	<u>\$22,386</u>	<u>\$21,519</u>

December 13

BALANCE SHEET

Trust & Agency Funds

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	\$1,632	\$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	0	202	228	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>\$1,640</u>	<u>\$1,886</u>	<u>\$1,902</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	1,640	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 Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$2</u>	Total Fund Balance	<u>\$1,640</u>	<u>\$1,886</u>	<u>\$1,900</u>
				Liabilities & Fund Balance	<u>\$1,640</u>	<u>\$1,886</u>	<u>\$1,902</u>

December 13

BALANCE SHEET

Dental Internal Service Fund

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
Cash / Investments	\$119	\$112	\$56	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	3	1	2	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	<u>\$121</u>	<u>\$114</u>	<u>\$58</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	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	131	(55)	54
Property tax shift	0	0	0				
Total Liabilities	<u>(\$10)</u>	<u>\$168</u>	<u>\$4</u>	Total Fund Balance	<u>\$131</u>	<u>(\$55)</u>	<u>\$54</u>
				Liabilities & Fund Balance	<u>\$121</u>	<u>\$114</u>	<u>\$58</u>

December 13
Student Activities

BALANCE SHEET

ASSETS	12/31/13	06/30/13	12/31/12	FUND BALANCES	12/31/13	06/30/13	12/31/12
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	<u>\$1,274</u>	<u>\$1,094</u>	<u>\$1,122</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	1,274	1,094	1,122
Property tax shift	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,274</u>	<u>\$1,094</u>	<u>\$1,122</u>
				Liabilities & Fund Balance	<u>\$1,274</u>	<u>\$1,094</u>	<u>\$1,122</u>