

| SOURCE          | DESCRIPTION                  | 2015-2016     | 2016-2017     | % DIFFERENCE |
|-----------------|------------------------------|---------------|---------------|--------------|
| LOCAL SOURCES   |                              |               |               |              |
| 001             | PROPERTY TAX LEVIES          | 11,693,768.09 | 12,201,432.47 | 4.34         |
| 004             | FROM MUNICIPALITIES          | 6,572.61      | 56,394.17     | 758.02       |
| 010             | COUNTY APPORTIONMENT         | 164,417.00    | 199,918.00    | 21.59        |
| 040             | TUITION FROM PATRONS         | 1,011,262.71  | 1,088,775.90  | 7.66         |
| 050             | FEES FROM PATRONS            | 359,065.37    | 387,131.12    | 7.82         |
| 060             | STUDENT ACTIVITY             | 185,465.65    | 206,175.50    | 11.17        |
| 071             | MED REV F DEPT OF HR         | 108,670.67    | 263,972.65    | 142.91       |
| 092             | INTEREST EARNINGS            | 29,687.03     | 56,281.37     | 89.58        |
| 093             | RENT                         | 94,755.49     | 106,708.63    | 12.61        |
| 096             | GIFT/BEQUEST-LOCAL           | 75,982.00     |               | 100.00-      |
| 099             | MISC LOCAL REVENUE           | 1,024,502.12  | 958,181.19    | 6.47-        |
|                 | LOCAL TOTAL                  | 14,754,148.74 | 15,524,971.00 | 5.22         |
| STATE SOURCES   |                              |               |               |              |
| 201             | ENDOW FUND APPORTION         | 131,217.28    | 142,573.58    | 8.65         |
| 211             | GENERAL ED AID               | 28,945,570.30 | 30,424,231.93 | 5.11         |
| 212             | LITERACY INCENT AID          | 217,230.04    | 222,490.85    | 2.42         |
| 213             | SHARED TIME                  | 26,589.36     | 22,602.40     | 14.99-       |
| 227             | ABATEMENT AID                | 18.30         |               | 100.00-      |
| 229             | DISPARITY REDUCT AID         | 1,154.81      | 1,225.88      | 6.15         |
| 234             | HOME/AG MARKET VALUE         | 62,374.35     | 63,950.81     | 2.53         |
| 300             | STATE AIDS & GRANTS          | 877,039.79    | 858,433.36    | 2.12-        |
| 301             | NONPUBLIC AID                | 72,098.26     | 68,629.70     | 4.81-        |
| 360             | SPEC EDUCATION AID           | 5,997,033.36  | 6,199,229.76  | 3.37         |
| 370             | OTHER AID/MN CHILD           | 27,150.58     | 128,303.30    | 372.56       |
| 397             | TRA/PERA SPEC REV            |               | 1,498,624.00  | 100.00       |
|                 | STATE TOTAL                  | 36,357,476.43 | 39,630,295.57 | 9.00         |
| FEDERAL SOURCES |                              |               |               |              |
| 400             | FEDERAL AIDS & GRANT         | 1,460,536.41  | 1,430,315.72  | 2.07-        |
| 405             | FED AID THRU OTHER           | 5,078.31      | 3,291.75      | 35.18-       |
| 471             | SCHOOL LUNCH-FED             | 276,241.42    | 281,225.95    | 1.80         |
| 472             | FREE/REDUCED LUNCH           | 533,395.80    | 525,520.18    | 1.48-        |
| 473             | COMMODITY CASH PROG          | 57,862.46     | 58,085.06     | 0.38         |
| 474             | COMMODITY DISTRIB            | 87,755.10     | 161,931.46    | 84.53        |
| 479             | SUMMER FOOD SVC PROG         | 54,031.89     | 5,458.77      | 89.90-       |
|                 | FEDERAL TOTAL                | 2,474,901.39  | 2,465,828.89  | 0.37-        |
|                 | LOCAL, STATE & FED TOTAL REV | 53,586,526.56 | 57,621,095.46 | 7.53         |

| DESCRIPTION                      | 2015-2016     | 2016-2017     | % DIFFERENCE |
|----------------------------------|---------------|---------------|--------------|
| CATEGORY - FUNDS 1,2,8,9         |               |               |              |
| DISTRICT & SCHOOL ADMINISTRATION | 1,681,861.68  | 1,740,882.02  | 3.51         |
| DISTRICT SUPPORT SERVICES        | 1,214,746.09  | 1,288,976.36  | 6.11         |
| REGULAR INSTRUCTION              | 18,908,620.25 | 20,766,026.92 | 9.82         |
| VOCATIONAL INSTRUCTION           | 643,687.27    | 773,126.64    | 20.11        |
| SPECIAL EDUCATION INSTRUCTION    | 9,795,525.42  | 10,425,310.49 | 6.43         |
| INSTRUCTIONAL SUPPORT SERVICES   | 1,938,457.50  | 2,286,270.90  | 17.94        |
| PUPIL SUPPORT SERVICES           | 660,740.04    | 802,653.14    | 21.48        |
| OPERATIONS & MAINTENANCE         | 3,377,048.63  | 4,242,663.22  | 25.63        |
| FOOD SERVICE                     | 2,749,704.89  | 2,801,530.34  | 1.88         |
| PUPIL TRANSPORTAION              | 2,403,557.32  | 2,663,652.20  | 10.82        |
| OTHER OPERATING PROGRAMS         | 143,889.98    | 136,432.77    | 5.18-        |
| CURRENT OPERATING EXPENDITURES   | 43,517,839.07 | 47,927,525.00 | 10.13        |
| CAPITAL OUTLAY - FUNDS 1,8,9     | 3,032,308.65  | 1,599,355.04  | 47.26-       |
| COMMUNITY SERVICE FUND 04        | 1,989,561.34  | 2,320,961.64  | 16.66        |
| BUILDING CONSTRUCTION FUND 06    | 4,951,986.43  |               | 100.00-      |
| DEBT SERVICE FUND 07             | 6,573,981.61  | 7,270,424.79  | 10.59        |
| TOTAL EXPENDITURES               | 60,065,677.10 | 59,118,266.47 | 1.58-        |

| DESCRIPTION                   | 2015-2016    | 2016-2017    | % DIFFERENCE |
|-------------------------------|--------------|--------------|--------------|
| *460 NONSPENDABLE             | 29,306.00    | 29,306.00    |              |
| RESERVED:                     |              |              |              |
| 403 STAFF DEVELOPMENT         |              |              |              |
| 406 HEALTH & SAFETY           |              |              |              |
| 407 DOWN PAYMENT LEVY         |              |              |              |
| 408 COOPERATIVE REVENUE       |              |              |              |
| 411 SEVERANCE PAY             |              |              |              |
| 415 REDUCE SOD 77             |              |              |              |
| 416 LEVY REDUCTION            |              |              |              |
| 417 TACONITE BUILDING MAINT   |              |              |              |
| 423 CERTAIN TEACHER PROGRAMS  |              |              |              |
| 424 OPERATING CAPITAL         |              |              |              |
| 426 \$25 TACONITE             |              |              |              |
| 427 DISABLED ACCESSIBILITY    |              |              |              |
| 428 LEARNING & DEVELOPMENT    |              |              |              |
| 434 AREA LEARNING CENTER      |              |              |              |
| 435 CONTRACTED ALT. PROGRAMS  |              |              |              |
| 436 ST. APPROVED ALT. PROGRAM |              |              |              |
| 437 GRAD STAND. STAFF DEVELOP |              |              |              |
| 441 BASIC SKILLS PROGRAMS     |              |              |              |
| 445 CAREER TECH PROGRAMS      |              |              |              |
| 446 FIRST GRADE PREPAREDNESS  |              |              |              |
| 450 PRE-KINDERGARTEN          |              |              |              |
| 451 QZAB PAYMENTS             |              |              |              |
| 452 OPEB LIAB NOT IN TRUST    |              |              |              |
| 453 UNFNDED SEV&RETIREMT LEVY |              |              |              |
| 467 LTFM                      |              |              |              |
| 472 MEDICAL ASSISTANCE        |              |              |              |
| *464 RESTRICTED               |              |              |              |
| *461 COMMITTED                |              |              |              |
| *462 ASSIGNED                 | 2,525,000.00 | 2,775,000.00 | 9.90         |
| UNRESERVED:                   |              |              |              |
| 418 DES SEVERANCE-INS. PREM.  |              |              |              |
| 419 ENCUMBRANCES              |              |              |              |
| 422 UNRESERVED/UNDESIGNATED   | 5,180,453.77 | 5,561,018.02 | 7.35         |

\* NEW GASB 54 FUND BALANCE CATEGORY, EFFECTIVE 2010-2011