



Special Purpose Audit Reports

FOR THE FISCAL YEAR ENDED JUNE 30, 2009



**High Expectations,
High Achievement For All.
No Excuses.**

Independent School District 16 ■ Spring Lake Park Schools
Serving Blaine, Spring Lake Park, and Fridley

District Services Center
1415 81st Avenue NE,
Spring Lake Park, Minnesota 55432



INDEPENDENT SCHOOL DISTRICT NO. 16
SPRING LAKE PARK, MINNESOTA

Special Purpose Audit Reports

Year Ended
June 30, 2009

INDEPENDENT SCHOOL DISTRICT NO. 16

Special Purpose Audit Reports
Year Ended June 30, 2009

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

To the School Board of
Independent School District No. 16
Spring Lake Park, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 16, Spring Lake Park Schools (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2009. These basic financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures of the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was performed for the purpose of forming opinions on the basic financial statements of the District taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Malloy, Montague, Karnowski, Radosevich, & Co., P.A.

December 16, 2009

INDEPENDENT SCHOOL DISTRICT NO. 16

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures
U.S. Department of Education		
Passed through Minnesota Department of Education		
Special education cluster		
Special Education – Grants to States	84.027	\$ 802,817
Special Education – Preschool Grants	84.173	19,005
Subtotal for special education cluster		<u>821,822</u>
Title I Grants to Local Educational Agencies	84.010	350,000
English Language Acquisition Grant	84.365	56,380
Improving Teacher Quality State Grants	84.367	157,262
Safe and Drug-Free Schools and Communities – State Grants	84.186	11,522
Fund for the Improvement of Education	84.215	126,951
Reading First State Grants	84.357	204,553
Passed through Independent School District No. 916		
Career and Technical Education – Basic Grants to States	84.048	22,737
U.S. Department of Agriculture		
Passed through Minnesota Department of Education		
Child nutrition cluster		
School Breakfast Program	10.553	109,347
National School Lunch Program	10.555	624,041
Subtotal for child nutrition cluster		<u>733,388</u>
Total federal awards		<u><u>\$ 2,484,615</u></u>

Note 1: This Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: Non-monetary assistance of \$51,569 is reported in this schedule at the fair market value of commodities received and disbursed for the U.S. Department of Agriculture National School Lunch Program (CFDA No. 10.555).



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the School Board of
Independent School District No. 16
Spring Lake Park, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 16, Spring Lake Park Schools (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

(continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District, in a separate letter dated December 16, 2009.

This report is intended solely for the information and use of management, the School Board, others within the District, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karmowski, Radoszewski, & Co., P.A.

December 16, 2009



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS

APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL

OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the School Board of
Independent School District No. 16
Spring Lake Park, Minnesota

Compliance

We have audited the compliance of Independent School District No. 16, Spring Lake Park Schools (the District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The District's major federal programs are identified in the summary of audit results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness on the District's internal control over compliance.

(continued)

A control deficiency in a district's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the District's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of management, the School Board, others within the District, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karmowski, Radosevich, & Co., P.A.

December 16, 2009



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH MINNESOTA STATE LAWS AND REGULATIONS

To the School Board of
Independent School District No. 16
Spring Lake Park, Minnesota

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 16, Spring Lake Park Schools (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2009.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Governments*, promulgated by the State Auditor pursuant to Minnesota Statute § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Local Governments* covers seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, uniform financial accounting and reporting standards for school districts, and miscellaneous provisions. Our study included all of the listed categories.

The results of our tests indicate that, for the items tested, the District complied with the material terms and conditions of applicable legal provisions.

This report is intended solely for the information and use of management, the School Board, others within the District, and the Office of the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karnowski, Radosevich, & Co., P.A.

December 16, 2009

INDEPENDENT SCHOOL DISTRICT NO. 16

Schedule of Findings and Questioned Costs
Year Ended June 30, 2009

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued?

Unqualified	<u> </u>	<u> X </u>
Qualified	<u> </u>	<u> </u>
Adverse	<u> </u>	<u> </u>
Disclaimer	<u> </u>	<u> </u>

Internal control over financial reporting:

Are there significant deficiencies disclosed?	Yes <u> </u>	No <u> X </u>	
Are any of these significant deficiencies a material weakness?	Yes <u> </u>	No <u> </u>	N/A <u> X </u>

Noncompliance material to the financial statements:

Are there findings material to the financial statements?	Yes <u> </u>	No <u> X </u>
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Federal Awards

Internal controls over major federal award programs:

Are there significant deficiencies disclosed?	Yes <u> </u>	No <u> X </u>	
Are any of these significant deficiencies a material weakness?	Yes <u> </u>	No <u> </u>	N/A <u> X </u>

Major federal award program compliance:

What type of auditor's report is issued?	<u> </u>	<u> X </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

Are there audit findings relative to the major programs?	Yes <u> </u>	No <u> X </u>
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Programs tested as major programs:

Program or Cluster	CFDA No.
The U.S. Department of Agriculture – Child Nutrition Cluster consisting of:	
– School Breakfast Program	10.553
– National School Lunch Program	10.555
 The U.S. Department of Education	
– Title I Grants to Local Educational Agencies	84.010

Threshold for distinguishing type A and B programs: \$ 300,000

Does the auditee qualify as a low-risk auditee?	Yes <u> X </u>	No <u> </u>
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INDEPENDENT SCHOOL DISTRICT NO. 16

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2009

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None.

D. FINDINGS – MINNESOTA LEGAL COMPLIANCE AUDIT

None.

**E. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – MAJOR FEDERAL AWARD
PROGRAMS AUDIT**

No audit findings for the year ended June 30, 2008.



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INDEPENDENT AUDITOR'S REPORT ON UNIFORM FINANCIAL
ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE

To the School Board of
Independent School District No. 16
Spring Lake Park, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 16, Spring Lake Park Schools (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2009. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was performed for the purpose of forming opinions on the basic financial statements of the District taken as a whole. The accompanying Uniform Financial Accounting and Reporting Standards Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education, and is not a required part of the basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards Compliance Table has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Malloy, Montague, Karnowski, Radosevich, & Co., P.A.

December 16, 2009

INDEPENDENT SCHOOL DISTRICT NO. 16

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2009

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		\$ 45,037,550	\$ 45,037,550	\$ –
Total expenditures		\$ 51,058,720	\$ 51,058,720	\$ –
Reserved				
403	Staff development	\$ –	\$ –	\$ –
405	Deferred maintenance	\$ –	\$ –	\$ –
406	Health and safety	\$ (601,479)	\$ (601,479)	\$ –
407	Capital projects levy	\$ –	\$ –	\$ –
408	Cooperative revenue	\$ –	\$ –	\$ –
411	Severance pay	\$ 332,576	\$ 332,576	\$ –
414	Operating debt	\$ –	\$ –	\$ –
416	Levy reduction	\$ –	\$ –	\$ –
417	Taconite building maintenance	\$ –	\$ –	\$ –
419	Encumbrances	\$ –	\$ –	\$ –
423	Certain teacher programs	\$ –	\$ –	\$ –
424	Operating capital	\$ 406,007	\$ 406,007	\$ –
426	\$25 taconite	\$ –	\$ –	\$ –
427	Disabled accessibility	\$ –	\$ –	\$ –
428	Learning and development	\$ –	\$ –	\$ –
434	Area learning center	\$ –	\$ –	\$ –
435	Contracted alternative programs	\$ –	\$ –	\$ –
436	State approved alternative program	\$ –	\$ –	\$ –
438	Gifted and talented	\$ –	\$ –	\$ –
441	Basic skills programs	\$ –	\$ –	\$ –
445	Career and technical programs	\$ –	\$ –	\$ –
446	First grade preparedness	\$ –	\$ –	\$ –
449	Safe schools levy	\$ –	\$ –	\$ –
450	Pre-kindergarten	\$ –	\$ –	\$ –
451	QZAB payments	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
453	Unfunded severance and retirement levy	\$ –	\$ –	\$ –
Unreserved				
418	Severance – insurance premiums	\$ –	\$ –	\$ –
422	Unreserved – undesignated	\$ 1,101,535	\$ 1,101,535	\$ –
Food Service				
Total revenue		\$ 1,841,692	\$ 1,841,692	\$ –
Total expenditures		\$ 1,829,715	\$ 1,829,715	\$ –
Reserved				
411	Severance pay	\$ –	\$ –	\$ –
419	Encumbrances	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
Unreserved				
418	Severance – insurance premiums	\$ –	\$ –	\$ –
422	Unreserved – undesignated	\$ 271,712	\$ 271,712	\$ –
Community Service				
Total revenue		\$ 2,231,423	\$ 2,231,423	\$ –
Total expenditures		\$ 2,216,015	\$ 2,216,015	\$ –
Reserved				
411	Severance	\$ –	\$ –	\$ –
419	Encumbrances	\$ –	\$ –	\$ –
426	\$25 taconite	\$ –	\$ –	\$ –
431	Community education	\$ 525	\$ 525	\$ –
432	ECFE	\$ 106	\$ 106	\$ –
444	School readiness	\$ 9,438	\$ 9,438	\$ –
447	Adult basic education	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
Unreserved				
418	Severance – insurance premiums	\$ –	\$ –	\$ –
422	Unreserved – undesignated	\$ 2,451	\$ 2,451	\$ –
Building Construction				
Total revenue		\$ 677,386	\$ 677,386	\$ –
Total expenditures		\$ 34,764,262	\$ 34,764,262	\$ –
Reserved				
407	Capital projects levy	\$ –	\$ –	\$ –
409	Alternative facility program	\$ (1,431,952)	\$ (1,431,952)	\$ –
413	Project funded by COP	\$ –	\$ –	\$ –
419	Encumbrances	\$ –	\$ –	\$ –
Unreserved				
422	Unreserved – undesignated	\$ 5,957,153	\$ 5,957,153	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 16

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2009

	Audit	UFARS	Audit - UFARS
Debt Service			
Total revenue	\$ 7,368,781	\$ 7,368,781	\$ -
Total expenditures	\$ 7,443,875	\$ 7,443,875	\$ -
Reserved			
425 Bond refundings	\$ -	\$ -	\$ -
451 QZAB payments	\$ -	\$ -	\$ -
Unreserved			
422 Unreserved - undesignated	\$ 165,820	\$ 165,820	\$ -
Trust			
Total revenue	\$ 72,695	\$ 72,695	\$ -
Total expenditures	\$ 81,388	\$ 81,388	\$ -
Reserved			
419 Encumbrances	\$ -	\$ -	\$ -
Unreserved			
422 Unreserved - undesignated	\$ 73,487	\$ 73,487	\$ -
Agency			
Unreserved			
422 Unreserved - undesignated	\$ -	\$ -	\$ -
Internal Service			
Total revenue	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -
Reserved			
419 Encumbrances	\$ -	\$ -	\$ -
Unreserved			
422 Unreserved - undesignated	\$ -	\$ -	\$ -
OPEB Revocable Trust			
Total revenue	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -
Reserved			
419 Encumbrances	\$ -	\$ -	\$ -
Unreserved			
422 Unreserved - undesignated	\$ -	\$ -	\$ -
OPEB Irrevocable Trust			
Total revenue	\$ 6,047,563	\$ 6,047,563	\$ -
Total expenditures	\$ 619,512	\$ 619,512	\$ -
Reserved			
419 Encumbrances	\$ -	\$ -	\$ -
Unreserved			
422 Unreserved - undesignated	\$ 5,428,051	\$ 5,428,051	\$ -
OPEB Debt Service			
Total revenue	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -
Reserved			
425 Bond refundings	\$ -	\$ -	\$ -
Unreserved			
422 Unreserved - undesignated	\$ 271,531	\$ 271,531	\$ -

Note 1: Statutory reserve deficits, if any, are reported in unreserved fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

Note 2: The District may report certain additional reserved and designated fund balances for financial reporting purposes that are reported to the Minnesota Department of Education as unreserved for purposes of this table.

Note 3: Balances listed above for "Debt Service" and "OPEB Debt Service" are combined as one Debt Service Fund for financial reporting purposes.

Unaudited Data Reporting Elements

Fiscal Year 2009 Safe School Maintenance of Effort

Total expenditures	\$ 1,136,790
FTE	15.0

Fiscal Year 2009 Operating Capital Transfer

Per pupil amount	\$ -
Adjusted marginal cost pupil unit	-
Total transfer	\$ -