



SPECIAL PURPOSE AUDIT REPORTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010



OUR VISION The Spring Lake Park School District will be recognized as a world-class learning community of choice, aligned around improving student learning.

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, 2010

INDEPENDENT SCHOOL DISTRICT NO. 16

Special Purpose Audit Reports
Year Ended June 30, 2010

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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, 2010, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2010. 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 basic 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 that collectively comprise the District's financial statements 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. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

December 22, 2010

INDEPENDENT SCHOOL DISTRICT NO. 16

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Federal Grantor Pass/Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures
U.S. Department of Agriculture		
Passed through Minnesota Department of Education		
Child nutrition cluster		
National School Lunch Program	10.555	\$ 748,199
School Breakfast Program	10.553	<u>120,677</u>
Total child nutrition cluster		868,876
U.S. Department of Education		
Passed through Minnesota Department of Education		
Special education cluster		
Special Education – Grants to States	84.027	708,389
ARRA – Special Education – Grants to States	84.391	520,000
Special Education – Preschool Grants	84.173	30,442
ARRA – Special Education – Preschool Grants	84.392	<u>18,639</u>
Total special education cluster		1,277,470
ARRA – State Fiscal Stabilization Funds – Education State Grants	84.394	2,722,798
Improving Teacher Quality State Grants	84.367	157,898
Safe and Drug-Free Schools and Communities – State Grants	84.186	12,273
ARRA – Special Education – Grants for Infants and Families	84.393	21,990
Reading First State Grants	84.357	56,507
English Language Acquisition Grants	84.365	54,288
Title I, Part A cluster		
Title I Grants to Local Educational Agencies	84.010	406,787
ARRA – Title I Grants to Local Educational Agencies	84.389	<u>244,322</u>
Total Title I, Part A cluster		651,109
Direct		
Fund for the Improvement of Education	84.215	169,087
Passed through Intermediate School District No. 916		
Career and Technical Education – Basic Grants to States	84.048	<u>16,663</u>
Total federal awards		<u><u>\$ 6,008,959</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 \$68,479 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).

Note 3: All pass-through entities listed above use the same CFDA numbers as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.



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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, 2010, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2010. 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 deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 22, 2010.

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

December 22, 2010



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON 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 Independent School District No. 16, Spring Lake Park School's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The District's major federal programs are identified in the summary of auditor's 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

(continued)

Internal Control Over Compliance

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 the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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, Karnowski, Radosevich, & Co., P.A.

December 22, 2010



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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, 2010, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2010.

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 Office of 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 state of Minnesota 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 22, 2010

INDEPENDENT SCHOOL DISTRICT NO. 16

Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

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? X Unqualified
 Qualified
 Adverse
 Disclaimer

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiencies identified? Yes X None reported

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified? Yes X No

Significant deficiencies identified? Yes X None reported

Type of auditor's report issued on compliance for major programs? X Unqualified
 Qualified
 Adverse
 Disclaimer

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? Yes X No

Programs tested as major programs:

Program or Cluster	CFDA No.
The U.S. Department of Education special education cluster consisting of:	
– Special Education – Grants to States	84.027
– ARRA – Special Education – Grants to States	84.391
– Special Education – Preschool Grants	84.173
– ARRA – Special Education – Preschool Grants	84.392
The U.S. Department of Education Title I, Part A cluster consisting of:	
– Title I Grants to Local Educational Agencies	84.010
– ARRA – Title I Grants to Local Educational Agencies	84.389
The U.S. Department of Education	
– ARRA – State Fiscal Stabilization Funds – Education State Grants	84.394

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

Does the auditee qualify as a low-risk auditee? Yes X No

INDEPENDENT SCHOOL DISTRICT NO. 16

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2010

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, 2009.



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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, 2010, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2010. 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 conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the District's financial statements as a whole. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) 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 UFARS Compliance Table has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

December 22, 2010

INDEPENDENT SCHOOL DISTRICT NO. 16

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2010

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		\$ 46,458,653	\$ 46,458,652	\$ 1
Total expenditures		\$ 45,145,404	\$ 45,145,404	\$ -
Reserved				
403	Staff development	\$ -	\$ -	\$ -
405	Deferred maintenance	\$ -	\$ -	\$ -
406	Health and safety	\$ 195,860	\$ 195,860	\$ -
407	Capital projects levy	\$ -	\$ -	\$ -
408	Cooperative revenue	\$ -	\$ -	\$ -
413	Projects funded by COP	\$ -	\$ -	\$ -
414	Operating debt	\$ -	\$ -	\$ -
416	Levy reduction	\$ -	\$ -	\$ -
417	Taconite building maintenance	\$ -	\$ -	\$ -
419	Encumbrances	\$ -	\$ -	\$ -
423	Certain teacher programs	\$ -	\$ -	\$ -
424	Operating capital	\$ 587,259	\$ 587,259	\$ -
426	\$25 taconite	\$ -	\$ -	\$ -
427	Disabled accessibility	\$ -	\$ -	\$ -
428	Learning and development	\$ -	\$ -	\$ -
434	Area learning center	\$ 79,226	\$ 79,226	\$ -
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 – crime levy	\$ -	\$ -	\$ -
450	Pre-kindergarten	\$ -	\$ -	\$ -
451	QZAB payments	\$ -	\$ -	\$ -
452	OPEB liability not in trust	\$ -	\$ -	\$ -
453	Unfunded severance and retirement levy	\$ -	\$ -	\$ -
Unreserved				
418	Designated – separation/retirement benefits	\$ -	\$ -	\$ -
422	Unreserved – undesignated	\$ 1,689,543	\$ 1,689,543	\$ -
Food Service				
Total revenue		\$ 2,012,594	\$ 2,012,595	\$ (1)
Total expenditures		\$ 1,843,339	\$ 1,843,339	\$ -
Reserved				
419	Encumbrances	\$ -	\$ -	\$ -
452	OPEB liability not in trust	\$ -	\$ -	\$ -
Unreserved				
418	Designated – separation/retirement benefits	\$ -	\$ -	\$ -
422	Unreserved – undesignated	\$ 440,967	\$ 440,967	\$ -
Community Service				
Total revenue		\$ 2,272,031	\$ 2,272,031	\$ -
Total expenditures		\$ 2,272,441	\$ 2,272,442	\$ (1)
Reserved				
419	Encumbrances	\$ -	\$ -	\$ -
426	\$25 taconite	\$ -	\$ -	\$ -
431	Community education	\$ 2,172	\$ 2,172	\$ -
432	ECFE	\$ 60	\$ 60	\$ -
444	School readiness	\$ 9,678	\$ 9,678	\$ -
447	Adult basic education	\$ -	\$ -	\$ -
452	OPEB liability not in trust	\$ -	\$ -	\$ -
Unreserved				
418	Designated – separation/retirement benefits	\$ -	\$ -	\$ -
422	Unreserved – undesignated	\$ 200	\$ 200	\$ -
Building Construction				
Total revenue		\$ 18,666	\$ 18,666	\$ -
Total expenditures		\$ 3,920,614	\$ 3,920,615	\$ (1)
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	\$ 2,055,205	\$ 2,055,205	\$ -

INDEPENDENT SCHOOL DISTRICT NO. 16

Uniform Financial Accounting and Reporting Standards
 Compliance Table (continued)
 June 30, 2010

	Audit	UFARS	Audit – UFARS
Debt Service			
Total revenue	\$ 7,972,493	\$ 7,972,493	\$ –
Total expenditures	\$ 7,598,825	\$ 7,598,825	\$ –
Reserved			
425 Bond refundings	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 539,488	\$ 539,488	\$ –
Trust			
Total revenue	\$ 62,928	\$ 62,928	\$ –
Total expenditures	\$ 76,582	\$ 76,583	\$ (1)
Reserved			
419 Encumbrances	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 59,833	\$ 59,833	\$ –
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	\$ 956,610	\$ 956,610	\$ –
Total expenditures	\$ 830,923	\$ 830,923	\$ –
Reserved			
419 Encumbrances	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 5,553,738	\$ 5,553,738	\$ –
OPEB Debt Service			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ 262,906	\$ 262,906	\$ –
Reserved			
425 Bond refundings	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 8,625	\$ 8,625	\$ –

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 2010 Operating Capital Transfer

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