



## Regular Meeting Agenda

Diamondhead Education Center  
200 W. Burnsville Parkway  
Burnsville, MN 55337  
November 17, 2011  
6:30 PM

### I. Call to Order

- A. Welcome
- B. Pledge of Allegiance
- C. Public Recognition
  - 1. Burnsville High School Student Savannah Lim
  - 2. Burnsville High School Girls' Soccer Team

### II. Business Meeting

- A. Approval of Agenda
- B. Consent Agenda

**Description:** Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.

- 1. Meeting Minutes 3
- 2. Human Resources Report 6
- 3. Donation of \$471.17 through the Wells Fargo Foundation to Sioux Trail; \$40 from Trisha & Anthony Gargano to Harriet Bishop; \$40 from Daniel Feller & Kristin Mascotti to Harriet Bishop; \$10 from Yolanda Raichert and \$6.60 from an anonymous donor through Blue Cross/Blue Shield United Way campaign to Gideon Pond; \$145.39 from Deborah Johnson through the Wells Fargo Foundation to Gideon Pond; \$124.62 from the Wells Fargo Foundation to Gideon Pond; Fabrics valued at \$8,000 from Norcostco to Burnsville High School for theater productions; and \$201.92 from Brionne Sillman and \$40.39 from Robin Swanson through Wells Fargo to Hidden Valley Elementary 8
- 4. Payroll, Expenditures, Receipts and Investments 14
- 5. Budget Analysis

6. Approve, on a second reading basis, revisions to Policy ING and ING-R, Animals in the School, Policy ACD/JBD, Bullying Prohibition, and Policy JO, Protection and Privacy of Student Records	118
7. Approve bid award for wireless networking	129
8. Schedule closed sessions following the regularly scheduled board meetings on December 1 and December 15, 2011 for discussion of negotiation strategies	131
III. Unfinished Business	
IV. New Business	
A. Canvass the November 8, 2011 Levy Referendum Election Results (10 minutes) (Rider)	132
B. Approve the Financial Audit Report for 2010-2011 (30 minutes) (Rider/Hoogeveen)	139
V. Adjourn	

School Board Minutes  
 INDEPENDENT SCHOOL DISTRICT 191  
 November 3, 2011

<p>The meeting of the Board of Education was called to order by Chair Hill at 6:30 p.m. at the Burnsville High School Senior Campus in the Diamondhead Education Center.</p>	<p>Call to Order</p>
<p>Members present: Directors Currier, Luth, Schmid, Sweep, Teiken, VandenBoom and Chair Hill. Others in attendance were Superintendent Randall Clegg, Student Advisor Sam Wehling, administrators and staff.</p>	<p>Attendance</p>
<p>Chair Hill welcomed the audience and asked Director Schmid to lead the Pledge of Allegiance.</p>	<p>Pledge of Allegiance</p>
<p>District 191 was recognized for being one of eleven Minnesota districts and one of 364 nationwide to be placed on the College Board's Second Annual AP Honor Roll.</p>	<p>Public Recognition</p>
<p>Moved by Director Currier, seconded by Director Luth, to approve the agenda. Motion carried unanimously (7,0).</p>	<p>Agenda</p>
<p>Moved by Director Teiken, seconded by Director VandenBoom, to approve the consent agenda as follows:</p> <ul style="list-style-type: none"> <li>– Minutes of October 13, 2011 Board</li> <li>– Personnel changes for L. Lillie, A. McNeil, W. Rippenburg, M. Grzesiak, E. Kosmalski, H. Nemeth, B. Luger, J. Sheil, S. Henderson, A. Keirstead, M. Vendel, K. Torralba, J. Boldt, M. Pariseau, A. Vitali, M. Dean, V. Johnson, C. Nystrom, M. Beede, S. Jensen, M. Teachout</li> </ul>	<p>Consent          Agenda          Minutes          Human Resources</p>
<ul style="list-style-type: none"> <li>– Donation of school supplies valued at \$50, some coats and \$200 in Target gift cards from Kemnitz Orthodontics to Vista View Elementary; materials valued at approximately \$1,000 for a Sioux Trail Reading Center from the Burnsville Rotary Foundation and Mrs. Charlie Crichton; classroom, student and teacher supplies valued at \$2,100 from Office Max #604 to Sioux Trail Elementary and teacher Karen Otremba; cash donations totaling \$2,977 and non-cash donations valued at \$615 to the BrainPower in a Backpack program (includes \$400 [White Out Weekend Hunger], \$550 from Thrivent for Lutherans, \$500 from Medtronic Foundation, \$1,000 from Stanley Gaffin, food valued at \$300 from Quaker Oats Company, and \$250 from Dakota Electric); \$403.86</li> </ul>	<p>Donations</p>

from William Haugen to Sioux Trail through the Wells Fargo Foundation; student and office supplies valued at \$482.33 from FedEx to Sky Oaks; and classroom and office supplies valued at \$1,301.74 from Office Max to Sky Oaks and teacher Patty Norgaard

- Approve the Diamondhead Clinic Participating Member Agreement
- Approve change order #1 for the 2011-2012 Secure Entry Deferred Maintenance Project at five buildings
- Approve change order #2 for the 2011-2012 Burnsville High School Deferred Maintenance Project

Chair Hill made special mention of donations to the District. Motion carried unanimously (7,0).

Board members received the Annual Enrollment Report from Lisa Rider, Executive Director of Business Services. The report focused on fall enrollment and the current composition of the district compared to the 2002-03 school year. Enrollment projections were given using both the fall 2011 numbers and end of year enrollment. Our current enrollment is approximately 9,600.

The report showed that our student enrollment appears to have stabilized after a number of years of declining enrollment. However, the report also showed the district has experienced an increase in the number of resident students enrolling elsewhere.

Moved by Director Currier, seconded by Director Teiken, to approve, on a first reading basis, revisions to Policy ING and ING-R, Animals in the School, Policy ACD/JBD, Bullying Protection, and Policy JO, Protection and Privacy of Student Records. Motion carried unanimously (7,0).

Student Advisor Wehling reported the new office at BHS looks nice and the "traffic" in the halls moves much better with the changes that were made. Congratulations to the BHS Girls Soccer team for the second place finish at State!

Dr. Clegg reminded residents about the levy renewal vote on Tuesday, November 8. Information related to the levy renewal is posted on the district webpage. He congratulated all the Fall athletes.

BHS will host the Annual College Fair on November 7. There is no charge and is open to the public. Emily Robb (NJH) and Lisa Christen (MWS) were named 2011 TIES Exceptional Teachers and will be honored during the TIES Education Technology Conference in December.

DEC Clinic  
Change Order

Change Order

Enrollment  
Report

Board Policies

Student  
Report

Sup't Report

Director Schmid attended a Meet & Confer meeting with administrators. Director Currier attended the Foundation 191 FunRaiser and thanked those who supported the event and the silent auction. Chair Hill reported that he attended AMSD and Director VandenBoom is our representative to MSBA. If there are questions regarding platform items for either group, please give them a call.

Board  
Member  
Reports

Moved by Director Luth to adjourn the meeting at 7:57 p.m.

Adjourn

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Daniel W. Luth, Clerk

**Burnsville-Eagan-Savage Public Schools  
Independent School District 191  
Department of Organizational Development**

TO: Members, Board of Education  
Randall Clegg, Superintendent

FROM: Tania Z. Chance, Ph.D., Executive Director Organizational Development

DATE: November 17, 2011

RE: Recommended Personnel Changes

**Certified  
Appointment**

Robin Debronsky

-New-Teacher, Spec Ed, Central Cluster, .5 FTE,  
effective 11/14/11

**Retirement**

Marjean Davis

\*Teacher, after 36 years in the District, effective 1/20/12

**Classified  
Appointment**

Joelle Larson

-Replacement-2nd Cook, BHS, 3.75 hrs/day, effective  
11/3/11

Dawn Mosser

\*Replacement-2nd Cook, SO, 3 hrs/day, effective  
11/21/11

Jo Olsen

-Replacement-MEA, Byrne, 6.5 hrs/day, effective  
11/1/11

Sarah Raichert

\*New-Transportation EA, ST, 1 hr/day, effective  
11/24/11

Caroline Sommer

\*Replacement-2nd Cook, ERJH, 3 hrs/day, effective  
11/28/11

**Change in Assignment**

Anne Meehan

-Assignment changes to 2nd Cook, Rahn, 6 hrs/day,  
effective 11/7/11

Angela Pond

\*Assignment changes to MEA-Level IV, BEST, 6.75  
hrs/day, effective 11/21/11

**Leave of Absence**

Deborah Haugen

\*2nd Cook, Rahn, requests a one year leave of absence,  
effective 11/22/11

**Resignation**

Leslie Kurre

-2nd Cook, HB, effective 11/11/11

\*added to original report  
Burnsville-Eagan-Savage #191  
Board Meeting – 11/17/2011

**Retirement**

Pamela Mayfield

-MEA, after 18 years in the District, effective 12/31/11

Rosemary Winslow

-Attendance Clerk, after 27 years in the District,  
effective 11/18/11

7

TO: Board of Education II.B.3  
Dr. Randall Clegg, Superintendent

FROM: Taber Akin, Principal – Sioux Trail School

DATE: November 7, 2011

RE: Special Donation

Members of the Sioux Trail community work tirelessly for the success of all our students. Evidence of this can be seen in the extensive volunteerism and generosity of monetary gifts.

I request that the following corporate community support donation be accepted by our district for Sioux Trail Elementary School:

Wells Fargo Foundation	Gift through the Wells Fargo Foundation matching gift program (William Haugen - children attend Sioux Trail)	\$471.17
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This check represents the disbursement of the employee payroll funds withheld at the request of the employee pledge.

Contact Information:

William Haugen  
11121 Carver Court  
Burnsville, MN 55337

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DATE: November 8, 2011 II.B.3  
TO: Superintendent Clegg  
Board of Education  
FROM: Kristine Black, Principal  
RE: Donations

I recommend the Board of Education recognize and accept the donations of \$286.61 received from these contributors:

Mrs. Yolanda Raichert- \$10.00, Blue Cross/Blue Shield United Way campaign  
An anonymous donor - \$6.60, Blue Cross/Blue Shield United Way campaign  
Mrs. Deborah Johnson - \$145.39, Wells Fargo Community Support campaign  
Wells Fargo Foundation - \$124.62, Wells Fargo matching contribution

The donations will be used to enhance the learning opportunities for our students.

I am grateful for the generous support from Mrs. Raichert, the anonymous donor, Mrs. Johnson and the Wells Fargo Foundation.

# Memorandum

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**To:** Dr. Randy Clegg  
**CC:** Rose Herrmann (Code 01-491-203-000-096-007)  
**From:** Rob Nelson  
**Date:** 11/11/2011  
**Re:** Donation

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II.B.3

I am pleased to inform you that Harriet Bishop Elementary School has received a donation in the amount of \$40.00 from Trisha and Anthony Gargano. This donation will go to help support our students and staff.

I recommend that the School Board accept this donation from the Gargano family.

/jh

# Memorandum

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**To:** Dr. Randy Clegg  
**CC:** Rose Herrmann (Code 01-491-203-000-096-007)  
**From:** Rob Nelson  
**Date:** 11/14/2011  
**Re:** Donation

II.B.3

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I am pleased to inform you that Harriet Bishop Elementary School has received a donation in the amount of \$40.00 from Daniel Feller and Kristin Mascotti. This donation will go to help support our students and staff.

I recommend that the School Board accept this donation from the Feller family.

/jh



**TO:** Dr. Clegg  
**FROM:** Dave Helke  
**DATE:** November 17, 2011  
**RE:** Donations

Please accept the following donation of theatrical fabrics totaling over 900 yards of various fabrics, valued at approximately \$8,000 from Norcostco. These fabrics, in various colors, are high quality velour, scrim, and muslin and have been used in several theater productions at BHS.

Norcostco  
825 Rhode Island Ave. So.  
Golden Valley, MN 55426-1611

To: Randy Clegg, Superintendent of Schools

II.B.3

From: Jon Bonneville, Principal

Date: November 15, 2011

RE: Donation

It is my recommendation that the School Board of Independent School District #191 accept this donation in the amount of \$207.69 from the following Wells Fargo employees:

Brionne J. Sillman	\$201.92
Robin Swanson	\$40.39

We will be using these funds to support the Literacy Library at Hidden Valley.

Brionne J. Sillman  
13415 Glenhurst Ave.  
Savage, MN 55378

Robin Swanson  
13750 Glenhurst Ave.  
Savage, MN 55378



**Agenda II B-4  
November 17, 2011**

**TO: Dr. Randall Clegg, Superintendent**  
**FROM: Lisa K. Rider, Executive Director of Business Services**  
**DATE: November 17, 2011**  
**RE: October Payroll, Claims and Receipts**

**RECOMMENDATION:** That the Board approve October payroll checks numbered 716065-716126, and Direct Deposit notices numbered 446993-449713, in the net amount of \$3,462,062.12. October & November claims to date represented by checks numbered 411570-412426, 100537-100567, 1003727-1003984 and wire transfers and adjustments totaling \$7,750,845.81. Also, that the Board accepts October receipts of \$17,664,011.06 and investments for Alt. Facilities and OPEB of \$21,528,348 as of October 31, 2011.

October payroll, wire transfers, claims and receipts have been prepared under the direction of Scott Brown, Director of Accounting Services, and is presented for approval by the School Board. I would be glad to answer any questions.

LKR/mp

**INDEPENDENT SCHOOL DISTRICT 191  
FINANCIAL REPORT  
October 31, 2011**

**Cash Receipts**

Receipts 75071-75656	\$17,664,011.06
Miscellaneous Adjustments	<u>\$0.00</u>

<b>TOTAL OCTOBER CASH RECEIVED</b>	<b><u><u>17,664,011.06</u></u></b>
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**CASH DISBURSEMENTS**

October	\$3,462,062.12
Regular Payroll Checks      716065-716126	
Direct Deposit Notices      446993-449713	

September Payables Perviously Approved	\$463,004.25
October Claims Previously Approved:	\$73,730.58
October Claims:	

411570-412092	
1003727-1003939	
100537-100567	\$3,660,574.60

October Wire Transfers	\$3,342,544.32
Miscellaneous Adjustments	<u>\$59,938.79</u>

<b>TOTAL OCTOBER CASH DISBURSED</b>	<b><u><u>11,061,854.66</u></u></b>
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**TOTAL EXPENSES TO BE APPROVED**

October Cash Disbursed	\$11,061,854.66
Less: Items Previously Approved	-\$536,734.83

Plus: October Payables      412093-412229	\$473,025.16
Checks      412358-412426	

November Claims:      412230-412357	\$214,762.94
Checks      1003940-1003984	

<b>TOTAL TO BE APPROVED</b>	<b><u><u>11,212,907.93</u></u></b>
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OPEB	\$13,181,452.00
ALT FACILITIES	<u>\$8,346,896.00</u>
	<u><u>\$21,528,348.00</u></u>

**INDEPENDENT SCHOOL DISTRICT 191  
ALT FACILITY OUTSTANDING INVESTMENTS  
31-Oct-11**

<b>Purchase Date</b>	<b>Depository</b>	<b>Investment Type</b>	<b>CD Yield</b>	<b>Maturity Date</b>	<b>Purchase Amount</b>
4/12/2011	MN Trust	CD	0.193	11/4/2011	\$ 249,971
4/12/2011	MN Trust	CD	0.101	11/4/2011	171,097
4/21/2011	MN Trust	SEC	0.140	11/21/2011	249,000
4/12/2011	MN Trust	CD	0.101	12/2/2011	171,110
4/12/2011	MN Trust	CD	0.101	12/2/2011	249,862
5/25/2011	MN Trust	CD	0.150	12/2/2011	99,077
5/25/2011	MN Trust	CD	0.150	12/2/2011	100,079
6/23/2011	MN Trust	SEC	0.253	12/21/2011	249,000
4/12/2011	MN Trust	CD	0.150	1/6/2012	249,876
4/12/2011	MN Trust	CD	0.150	1/6/2012	229,254
4/12/2011	MN Trust	CD	0.151	1/6/2012	52,058
4/21/2011	MN Trust	SEC	0.200	1/20/2012	143,000
4/12/2011	MN Trust	CD	0.250	3/2/2012	143,393
4/12/2011	MN Trust	CD	0.292	4/6/2012	143,487
4/12/2011	MN Trust	CD	0.319	5/4/2012	249,946
4/12/2011	MN Trust	CD	0.457	6/1/2012	249,908
4/12/2011	MN Trust	CD	0.400	6/1/2012	249,934
6/14/2011	MN Trust	CD	0.396	6/13/2012	249,986
6/15/2011	MN Trust	CD	0.844	6/14/2012	249,987
6/16/2011	MN Trust	CDR	0.150	6/14/2012	241,962
6/16/2011	MN Trust	CDR	0.150	6/14/2012	241,962
6/16/2011	MN Trust	CDR	0.150	6/14/2012	218,343
6/16/2011	MN Trust	CDR	0.150	6/14/2012	50,955
6/20/2011	MN Trust	CD	0.401	6/20/2012	248,000
4/12/2011	MN Trust	CD	0.299	7/6/2012	249,921
4/12/2011	MN Trust	CD	0.293	7/6/2012	82,396
4/12/2011	MN Trust	CD	0.293	7/6/2012	83,300
4/12/2011	MN Trust	CD	0.293	7/6/2012	84,303
4/12/2011	MN Trust	CD	0.457	8/3/2012	249,969
4/12/2011	MN Trust	CD	0.300	8/3/2012	249,979
5/25/2011	MN Trust	CD	0.557	8/17/2012	248,878
4/12/2011	MN Trust	CD	0.400	9/7/2012	249,900
4/12/2011	MN Trust	CD	0.409	9/7/2012	249,931
4/13/2011	MN Trust	CD	0.599	10/4/2012	249,995
4/12/2011	MN Trust	CD	0.406	10/5/2012	249,996
4/20/2011	MN Trust	SEC	0.767	10/22/2012	248,000
4/12/2011	MN Trust	CD	0.599	12/7/2012	249,956
4/12/2011	MN Trust	CD	0.648	1/4/2013	249,980
5/25/2011	MN Trust	CD	0.000	1/24/1900	249,989
5/25/2011	MN Trust	CD	0.000	1/24/1900	100,790
5/25/2011	MN Trust	CD	0.000	1/25/1900	248,365
Ending Balance					<u>\$ 8,346,896</u>

**INDEPENDENT SCHOOL DISTRICT 191**  
**OPEB OUTSTANDING INVESTMENTS**  
**31-Oct-11**

<b>Purchase Date</b>	<b>Depository</b>	<b>Investment Type</b>	<b>CD Yield</b>	<b>Maturity Date</b>	<b>Purchase Amount</b>
12/15/2009	MN Trust	CD	1.409	12/15/2011	\$ 243,100
12/16/2009	MN Trust	CD	2.150	12/16/2011	239,600
12/23/2009	MN Trust	CD	1.168	12/23/2011	244,200
9/29/2009	MN Trust	SEC	2.300	2/1/2012	190,642
8/26/2009	MN Trust	SEC	2.200	2/1/2012	501,765
6/23/2009	MN Trust	SEC	4.000	2/1/2012	1,080,686
6/17/2010	MN Trust	SEC	1.500	2/1/2012	100,000
8/13/2009	MN Trust	SEC	2.450	4/1/2012	125,474
9/4/2009	MN Trust	CD	2.101	6/4/2012	235,600
9/10/2009	MN Trust	CD	2.100	6/8/2012	235,300
9/8/2009	MN Trust	SEC	2.100	6/8/2012	245,000
9/18/2009	MN Trust	CD	1.991	6/15/2012	237,000
12/16/2009	MN Trust	SEC	2.000	6/18/2012	245,000
12/22/2009	MN Trust	SEC	1.900	6/22/2012	245,000
9/9/2009	MN Trust	CD	2.120	6/25/2012	236,000
12/30/2009	MN Trust	SEC	1.700	6/29/2012	245,000
11/2/2009	MN Trust	CD	3.000	6/29/2012	245,000
12/31/2009	MN Trust	SEC	1.800	7/2/2012	245,000
7/27/2010	MN Trust	SEC	1.164	7/26/2012	249,871
8/2/2010	MN Trust	SEC	1.091	8/2/2012	249,844
8/20/2010	MN Trust	SEC	1.141	8/20/2012	249,884
8/3/2009	MN Trust	SEC	3.000	2/1/2013	101,194
10/19/2009	MN Trust	SEC	2.100	2/1/2013	800,000
2/15/2011	MN Trust	CD	0.962	2/1/2013	249,906
2/15/2011	MN Trust	CD	0.995	2/1/2013	149,930
9/2/2009	MN Trust	CD	2.550	6/3/2013	227,500
9/4/2009	MN Trust	CD	2.558	6/5/2013	455,100
8/23/2010	MN Trust	CD	1.300	8/23/2013	240,000
10/1/2009	MN Trust	SEC	2.650	12/30/2013	245,000
10/13/2009	MN Trust	SEC	2.880	2/1/2014	385,000
10/15/2009	MN Trust	SEC	2.880	2/1/2014	935,000
6/8/2010	MN Trust	SEC	2.400	2/1/2014	345,000
12/20/2010	MN Trust	SEC	1.900	2/1/2014	250,000
9/1/2009	MN Trust	SEC	2.980	3/1/2014	723,607
7/15/2009	MN Trust	SEC	5.000	2/1/2015	328,433
11/12/2009	MN Trust	SEC	3.800	2/1/2015	1,024,310
6/8/2010	MN Trust	SEC	2.750	2/1/2015	210,000
6/29/2009	MN Trust	SEC	3.350	6/1/2015	472,505
12/20/2010	MN Trust	SEC	3.350	2/1/2017	150,000
<b>GRAND TOTAL:</b>					<b>\$ 13,181,452</b>

## October 2011

## Wire Transfers

100311	MSDLAF	Internal Revenue Service	608,374.70	September 30, 2011 Federal Payroll Taxes
100311	MSDLAF	State of Minnesota	111,344.63	September 30, 2011 State Payroll Taxes
100311	MSDLAF	State of Minnesota	2,354.70	September 30, 2011 Payroll - Child Support
103111	MSDLAF	State of Minnesota	864.00	September 30, 2011 Payroll - Levies
100411	MSDLAF	Medica	1,014,348.72	Health Insurance
100411	MSDLAF	Delta Dental	17,999.90	Dental Insurance
100611	State of Minnesota	MSDLAF	9,586.00	State Wire Payment
100711	MSDLAF	Pitney Bowes	5,000.00	Mailroom Postage
101211	State of Minnesota	MSDLAF	16,032.78	State Wire Payment
101211	MSDLAF	TRA	242,780.75	September 30, 2011 Payroll - TRA
101211	MSDLAF	PERA	86,587.83	September 30, 2011 Payroll - PERA
101311	MSDLAF	Internal Revenue Service	23.00	September 30, 2011 Payroll - 3rd Party Sick
101311	MSDLAF	Delta Dental	14,501.48	Dental Insurance
101411	State MDE	MSDLAF	1,675,398.57	October 14, 2011 State Aid Payment
101411	MSDLAF	Peioples' Bank	147,844.54	October 14, 2011 Payroll TSA Deductions
101411	MSDLAF	Teacher Federated Credit Union	31,918.86	Teacher Dues
101711	MSDLAF	Internal Revenue Service	582,924.90	October 14, 2011 Federal Payroll Taxes
101711	MSDLAF	State of Minnesota	107,238.77	October 14, 2011 State Payroll Taxes
101711	MSDLAF	State of Minnesota	2,604.90	October 14, 2011 Payroll - Child Support
101711	MSDLAF	State of Minnesota	1,215.00	October 14, 2011 Payroll - Levies
101711	MSDLAF	State of Minnesota	1,287.00	Sales Tax
101811	MSDLAF	Pitney Bowes	5,000.00	Mailroom Postage
101811	MSDLAF	Neopost	5,000.00	High School Postage
101911	MSDLAF	Delta Dental	8,939.66	Dental Insurance
102011	State of Minnesota	MSDLAF	590,751.91	State Wire Payment
102611	State of Minnesota	MSDLAF	7,029.00	State Wire Payment
102611	Dakota County	MSDLAF	5,158,000.00	County Tax Advance
102611	Scott County	MSDLAF	1,616,223.70	County Tax Advance
102611	MSDLAF	TRA	241,754.05	October 14, 2011 Payroll - TRA
102611	MSDLAF	PERA	87,227.42	October 14, 2011 Payroll - PERA
102611	MSDLAF	Dental	15,409.51	Dental Insurance
102811	MDE	MSDLAF	6,698,245.56	October 27, 2011 State Aid Payment

# Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
3	100537		\$8,272.91	10/07/11	26500	0	ARMSTRONG TORSETH SKOLD & RYDEEN INC.
3	100538		\$500.00	10/07/11	01078	0	ELECTRO WATCHMAN, INC.
3	100539		\$332.35	10/07/11	00889	1	ELSMORE AQUATIC
3	100540		\$4,390.16	10/07/11	02086	0	GLEWWE DOORS, INC.
3	100541		\$54,730.00	10/07/11	26837	0	LLOYD'S CONSTRUCTION SERVICES, INC.
3	100542		\$1,627.28	10/07/11	05077	0	LOCKSAFE, INC.
3	100543		\$3,900.00	10/07/11	07752	0	MILLER ELECTRIC, INC.
3	100544		\$45,906.00	10/07/11	20320	0	NORTHERN AIR CORPORATION
3	100545		\$71,725.00	10/07/11	27700	0	OLYMPIC COMMUNICATIONS INC.
3	100546		\$67,271.40	10/07/11	27701	0	PARKOS CONSTRUCTION COMPANY INC.
3	100547		\$33,639.50	10/07/11	27745	0	PLADSON ENVIRONMENTAL, INC.
3	100548		\$4,040.00	10/07/11	03587	1	SIMPLEX GRINNELL
3	100549		\$3,210.00	10/07/11	27664	0	TROVEHL INDUSTRIES INC.
3	100550		\$51,738.00	10/28/11	27726	0	A-A UNIVERSAL RENOVATIONS, INC
3	100551		\$49,121.48	10/28/11	26500	0	ARMSTRONG TORSETH SKOLD & RYDEEN INC.
3	100552		\$4,052.70	10/28/11	01078	0	ELECTRO WATCHMAN, INC.
3	100553		\$925.50	10/28/11	26109	0	FIELD ENVIRONMENTAL CONSULTING, INC.
3	100554		\$23,746.00	10/28/11	09046	0	HI TECH REFRIGERATION
3	100555		\$1,466,800.00	10/28/11	26203	0	JORGENSON CONSTRUCTION, INC.
3	100556		\$899.77	10/28/11	05077	0	LOCKSAFE, INC.
3	100557		\$3,663.90	10/28/11	27821	0	MAJESKI PLUMBING AND HEATING
3	100558		\$8,175.00	10/28/11	26112	0	MIDWEST ASPHALT CORPORATION
3	100559		\$18,606.50	10/28/11	27063	0	MIDWEST BLINDS
3	100560		\$6,179.00	10/28/11	08999	1	MINNESOTA ELEVATOR INC
3	100561		\$1,785.52	10/28/11	20320	0	NORTHERN AIR CORPORATION
3	100562		\$1,685.00	10/28/11	27700	0	OLYMPIC COMMUNICATIONS INC.
3	100563		\$26,800.00	10/28/11	05842	0	PINE BEND PAVING INC.
3	100564		\$12,816.50	10/28/11	27830	0	RELIABLE PROPERTY SERVICES, LLC
3	100565		\$7,980.00	10/28/11	27749	0	RIVERVIEW CUSTOM SERVICES LLC
3	100566		\$1,512.90	10/28/11	03709	1	STORK TWIN CITY TESTING CORPORATION
3	100567		\$144.00	10/28/11	27798	0	STRAUGHAN HARDWARE, INC.
<b>Check Count</b>	<b>31</b>	<b>Grand Total</b>	<b>\$1,986,176.37</b>				

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	411570		\$255.00	10/06/11	27129	0	ALI, AMAAL
4	411571		\$1,260.00	10/06/11	26795	1	ALLIED PROFESSIONALS, INC.
4	411572		\$1,832.98	10/06/11	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	411573		\$400.00	10/06/11	27800	0	ANTHOLOGIE, LLC
4	411574		\$150.00	10/06/11	01971	1	ARC GREATER TWIN CITIES
4	411575		\$71.88	10/06/11	00016	1690	BALLARD, EILEEN
4	411576		\$20.00	10/06/11	26127	0	BENANAV, JAY
4	411577		\$3,320.00	10/06/11	27679	0	BENEFITFOCUS.COM, INC.
4	411578		\$6.00	10/06/11	00016	2228	BERGE, MRS
4	411579		\$349.50	10/06/11	03931	0	BERRY COFFEE COMPANY
4	411580		\$162.80	10/06/11	22879	0	BITTNER, CHRISTINE
4	411581		\$45.00	10/06/11	00001	1183	BORGERT, STEPHANIE
4	411582		\$458.00	10/06/11	00712	1	BUREAU OF EDUCATION & RESEARCH
4	411583		\$108.00	10/06/11	26409	0	BUTLER, VINCENT
4	411584		\$8,985.00	10/06/11	05972	2	CAMBIUM LEARNING INC.
4	411585		\$265.42	10/06/11	02781	5	CENTURYLINK
4	411586		\$541.80	10/06/11	00502	0	CORNERSTONE COPY CENTER
4	411587		\$3,114.70	10/06/11	24984	0	CORY, BRENT
4	411588		\$112.00	10/06/11	22013	0	CUSTOM WATER WORKS
4	411589		\$840.00	10/06/11	07857	0	DAKOTA COUNTY EXTENSION SERVICES
4	411590		\$122.00	10/06/11	27805	0	DAWSON, GUY
4	411591		\$150.00	10/06/11	20524	0	DEWALD, RINA C.
4	411592		\$15.00	10/06/11	00016	2227	DOUGLAS, MARCI
4	411593		\$62.25	10/06/11	26331	0	EDUCATION TO GO
4	411594		\$63.00	10/06/11	27807	0	EWEN, RUSS
4	411595		\$56.25	10/06/11	02995	0	FAST SIGNS
4	411596		\$2,968.77	10/06/11	03328	0	FIRST STUDENT, INC.
4	411597		\$2,425.00	10/06/11	00016	1780	FOUNDATION 191
4	411598		\$30,360.00	10/06/11	27736	0	GLOBAL COMMUNICATIONS WIRING & SERVICES
4	411599		\$312.00	10/06/11	23312	0	GORNY, MICHELE
4	411600		\$650.00	10/06/11	08754	0	GUTHRIE THEATER
4	411601		\$674.40	10/06/11	21252	0	HARMER, MARY
4	411602		\$100.00	10/06/11	27801	0	HASSAN, ABDULLAHI
4	411603		\$60.00	10/06/11	26803	0	HASSAN, RAHMA
4	411604		\$65.25	10/06/11	00862	3	HERFF JONES, INC.
4	411605		\$692.69	10/06/11	26918	0	IMB DISTRIBUTION
4	411606		\$1,280.72	10/06/11	09012	3	IND. SCHOOL DIST. 270
4	411607		\$2,981.18	10/06/11	02483	0	INTEGRA TELECOM
4	411608		\$150.00	10/06/11	02483	2	INTEGRA TELECOM
4	411609		\$1,638.00	10/06/11	23420	0	IXL LEARNING, INC.
4	411610		\$172.74	10/06/11	03003	2	J.W. PEPPER & SON INC.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	411611		\$126.00	10/06/11	20523	0	JONES, SCOTT
4	411612		\$15,746.96	10/06/11	27633	0	KELLY SERVICES, INC.
4	411613		\$1,440.00	10/06/11	26743	0	KIDCREATE STUDIO
4	411614		\$7,472.42	10/06/11	27751	0	LABRECHE
4	411615		\$118.00	10/06/11	09860	0	LAMB, KEN
4	411616		\$7,154.18	10/06/11	27721	0	LINDSTROM ENVIRONMENTAL
4	411617		\$61.00	10/06/11	01122	0	LORENZEN, COREY
4	411618		\$232.00	10/06/11	24018	0	LUM, JASON
4	411619		\$504.00	10/06/11	24973	0	MCKAY, FRANK
4	411620		\$103.45	10/06/11	00014	1325	MCKIZZIE, JOSEPHINE
4	411621		\$330.00	10/06/11	08112	0	MEDICINE LAKE TOURS
4	411622		\$166.00	10/06/11	05886	0	MILLER, STEVE
4	411623		\$575.00	10/06/11	27547	1	MINNESOTA OFFICE TECHNOLOGY GROUP
4	411624		\$10.00	10/06/11	08338	0	MN ASSOC OF SECONDARY SCHOOL PRINCIPALS
4	411625		\$40.00	10/06/11	08014	0	MN ASSOC OF SECRETARIES TO THE PRINCIPALS
4	411626		\$130.00	10/06/11	25316	0	MN-NAME
4	411627		\$19.95	10/06/11	00001	1180	MOHAMOUD, AHMED
4	411628		\$63.00	10/06/11	21266	0	MOORE, JAY
4	411629		\$5,628.17	10/06/11	22639	1	NEXTEL
4	411630		\$48.00	10/06/11	24847	0	NICHOLS, RICHARD L.
4	411631		\$952.61	10/06/11	00016	2231	NORTH SCOTT COMMUNITY SCHOOL DISTRICT
4	411632		\$43.00	10/06/11	00000	589	O'GRADY CLAY, DORIAN
4	411633		\$120.00	10/06/11	24879	0	PEREZ, MELISSA M.
4	411634		\$4,650.00	10/06/11	27742	1	PERFORMANCE MANAGEMENT GROUP
4	411635		\$130.00	10/06/11	11062	0	PETERSON, LEANN L
4	411636		\$206.50	10/06/11	26529	0	PLAIN, SUSAN
4	411637		\$52.50	10/06/11	07684	0	PORCARO, MICHAEL
4	411638		\$407.15	10/06/11	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	411639		\$115.00	10/06/11	E6705	0	QUINN, CATHERINE A
4	411640		\$18.05	10/06/11	00001	1181	REDDAY, SALLY
4	411641		\$61.00	10/06/11	27804	0	ROURKE, SETH
4	411642		\$142.00	10/06/11	25562	0	SACHS, ALICE
4	411643		\$8.90	10/06/11	00001	1182	SAID, ABDIKADIR
4	411644		\$768.35	10/06/11	09285	2	SAM'S CLUB DIRECT
4	411645		\$100.00	10/06/11	09588	2	SAVAGE, CITY OF
4	411646		\$1,723.75	10/06/11	20491	0	SAVAGE, DAWN
4	411647		\$192.00	10/06/11	24679	0	SCHALLER, WES
4	411648		\$61.00	10/06/11	23437	0	SCHOENROCK, CHUCK
4	411649		\$150.00	10/06/11	25227	0	SHAW, STACY

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	411650		\$812.00	10/06/11	25672	0	SPECIAL DELIVERY OF MINNESOTA, INC
4	411651		\$5,842.89	10/06/11	22020	0	SPHERION CORPORATION
4	411652		\$567.00	10/06/11	21396	0	STAFF DEVELOPMENT FOR EDUCATORS (SDE)
4	411653		\$191.75	10/06/11	27802	0	STEVE'S PROFESSIONAL SEWER & DRAIN SERVICE
4	411654		\$50.00	10/06/11	21898	0	STINGER, ELLEN
4	411655		\$2,168.62	10/06/11	04664	0	SUMMIT PRINT COPY AND MAIL SERVICE
4	411656		\$135.00	10/06/11	25781	0	TAPIA, FRANCIS
4	411657		\$102.00	10/06/11	26348	0	TARARA, ALFONSO P.
4	411658		\$132.60	10/06/11	00497	1	TIME FOR KIDS
4	411659		\$50.00	10/06/11	26336	0	TREASURER, STATE OF MINNESOTA
4	411660		\$8.99	10/06/11	21190	0	TROUSIL, WANDA
4	411661		\$54.39	10/06/11	04172	0	UNITED PARCEL SERVICE
4	411662		\$25.00	10/06/11	08798	16	UNIVERSITY OF MINNESOTA
4	411663	Void	\$491.00	10/06/11	04417	1	US FOODSERVICE
4	411664		\$28,700.50	10/06/11	04204	2	VIRCO INC
4	411665		\$211.00	10/06/11	24743	0	WALBRAN, SHARON
4	411666		\$102.00	10/06/11	27803	0	WALCOME, DAN
4	411667		\$40.00	10/06/11	20422	0	WENDORF, VERN
4	411668		\$102.00	10/06/11	26346	0	WONTOR, STEVE
4	411669		\$9,928.03	10/06/11	04451	7	XEROX CORPORATION
4	411670	Unissued	\$0.00	10/06/11	04451	7	XEROX CORPORATION
4	411671		\$973.06	10/06/11	04451	9	XEROX CORPORATION
4	411672		\$249.90	10/06/11	04451	10	XEROX CORPORATION
4	411673		\$1,501.00	10/06/11	03144	0	ZAPS LEARNING COMPANY, LLC
4	411674		\$650.00	10/11/11	22603	0	ALTERNATIVE BUSINESS FURNITURE, INC.
4	411675		\$81.95	10/11/11	03503	0	AMERICAN TIME & SIGNAL
4	411676		\$44.00	10/11/11	00000	593	BECKER, LOUISE
4	411677		\$102.30	10/11/11	27410	0	BLAHNIK, TANNA
4	411678		\$136.40	10/11/11	06201	1	C L BENSEN COMPANY, INC.
4	411679		\$229.14	10/11/11	07063	1	C&H DISTRIBUTORS, LLC.
4	411680		\$15.00	10/11/11	00502	0	CORNERSTONE COPY CENTER
4	411681		\$4,052.01	10/11/11	01016	2	DAKOTA COUNTY PROPERTY TAXATION & RECORDS
4	411682		\$40.00	10/11/11	00000	594	DAY, KAY
4	411683		\$68.76	10/11/11	23099	0	DEX MEDIA EAST, INC
4	411684	Void	\$107.31	10/11/11	00605	0	DOYLE SECURITY PRODUCTS
4	411685		\$715.83	10/11/11	01064	0	EARL F. ANDERSEN-DIVISION OF SAFETY SIG
4	411686		\$600.00	10/11/11	26262	0	EDUCATORS BENEFIT CONSULTANTS, LLC
4	411687		\$137.50	10/11/11	01078	0	ELECTRO WATCHMAN, INC.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	411688		\$90.00	10/11/11	24014	0	ESPINOZA, LEO
4	411689		\$780.00	10/11/11	26949	0	FAIRFIELD GLASS & WINDOW, INC.
4	411690		\$61.81	10/11/11	23054	1	FASTENAL
4	411691		\$29.00	10/11/11	00000	9093	FINK, JACKIE
4	411692		\$3,332.00	10/11/11	02082	1	FRIEDGES DRYWALL, INC.
4	411693		\$64.00	10/11/11	26991	0	HANLEY, PETER
4	411694		\$27.10	10/11/11	01729	1	HIGHSMITH INC.
4	411695		\$810.00	10/11/11	01784	2	HIRSHFIELD'S PAINT MANUFACTURING
4	411696		\$64.00	10/11/11	00000	595	HOOK, LYNETTE
4	411697		\$165.00	10/11/11	01866	1	INDEPENDENT BLACK DIRT CO.
4	411698		\$184.50	10/11/11	25195	0	IPROMOTEU, INC.
4	411699		\$470.00	10/11/11	00000	592	JOHNSON, DARLENE
4	411700		\$29.00	10/11/11	00000	9456	JOHNSON, JEANETTE
4	411701		\$10.00	10/11/11	00000	591	KLEIMENHAGEN, CAROL
4	411702		\$48.00	10/11/11	00000	6800	KUHN, COLETTE C
4	411703		\$22,100.00	10/11/11	27322	1	LARSONALLEN LLP
4	411704		\$834.75	10/11/11	07319	0	LIGHTING PLASTICS OF MN, INC.
4	411705		\$96.00	10/11/11	25499	0	LUNDEEN, JEFFREY
4	411706		\$871.00	10/11/11	02538	0	MESPA
4	411707		\$1,050.00	10/11/11	08865	7	METRO ECSU
4	411708		\$185.00	10/11/11	08865	14	METRO ECSU
4	411709		\$40.00	10/11/11	08014	0	MN ASSOC OF SECRETARIES TO THE PRINCIPALS
4	411710		\$59.00	10/11/11	00000	590	MOE, DELORES
4	411711		\$90.00	10/11/11	02694	0	NATIONAL GEOGRAPHIC BEE
4	411712		\$1,259.60	10/11/11	06477	0	OFFICE OF ENTERPRISE TECHNOLOGY
4	411713		\$224.20	10/11/11	25300	1	ORANGE TREE EMPLOYMENT SCREENING
4	411714		\$670.00	10/11/11	26289	0	SALGADO-LANDA, NOE
4	411715		\$1,228.75	10/11/11	01076	1	SOUTHWEST NEWSPAPERS
4	411716		\$8,107.42	10/11/11	22020	0	SPHERION CORPORATION
4	411717		\$911.04	10/11/11	08203	1	TIES
4	411718		\$43.68	10/11/11	04172	0	UNITED PARCEL SERVICE
4	411719		\$1,300.39	10/11/11	04417	1	US FOODSERVICE
4	411720		\$275.75	10/11/11	03345	1	VALLEY NATIONAL GASES WV, LLC
4	411721		\$23.40	10/11/11	20007	0	WASTE MANAGEMENT
4	411722		\$141.60	10/11/11	00974	3	WEEKLY READER CORPORATION
4	411723		\$318.17	10/11/11	04451	1	XEROX CORPORATION
4	411724		\$719.93	10/11/11	04451	7	XEROX CORPORATION
4	411725		\$50.00	10/11/11	08865	7	METRO ECSU
4	411726	Unissued	\$0.00	10/31/11	00000	0	COMMUNITY EDUCATION REFUND ACCOUNT
4	411727	Unissued	\$0.00	10/31/11	00000	0	COMMUNITY EDUCATION REFUND

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
							ACCOUNT
4	411728		\$591.62	10/14/11	27808	0	SOUTHPORT CLEANERS
4	411729		\$580.00	10/14/11	25672	0	SPECIAL DELIVERY OF MINNESOTA, INC
4	411730		\$630.00	10/14/11	26089	0	ADAGIO DJAY ENTERTAINMENT
4	411731		\$980.00	10/14/11	26310	0	ADEM, ABDULRAHMAN A.
4	411732		\$337,489.28	10/14/11	27335	0	AMERICAN HEALTH RESOURCES
4	411733		\$102.88	10/14/11	00428	0	ARAMARK
4	411734		\$520.65	10/14/11	04895	0	ASSOCIATION OF CLERICAL EMPLOYEES
4	411735		\$11.90	10/14/11	00001	1184	BEDARD, BETTY
4	411736		\$81.40	10/14/11	00016	2233	BERKNESS, ANDREA
4	411737		\$61.00	10/14/11	26888	0	BODEKER, RANDY
4	411738		\$143.00	10/14/11	06463	0	BOHMBACH, JOHN
4	411739		\$81.40	10/14/11	00016	1802	BOLDENOW, LISA
4	411740		\$572.64	10/14/11	24731	0	BOX OFFICE GUYS
4	411741		\$14,403.83	10/14/11	04226	0	BURNSVILLE, CITY OF
4	411742	Unissued	\$0.00	10/14/11	04226	0	BURNSVILLE, CITY OF
4	411743		\$81.40	10/14/11	22084	0	CAIRY, KATHRYN
4	411744		\$40.00	10/14/11	22379	0	CASADA, NANCY
4	411745		\$143.00	10/14/11	23017	0	CASEY, MIKE
4	411746		\$48.00	10/14/11	25292	0	CLEAR, DAVID
4	411747		\$162.80	10/14/11	00016	1988	COLEGROVE, SUANNE
4	411748		\$63,465.93	10/14/11	00809	0	DAKOTA ELECTRIC ASSOCIATION
4	411749		\$337.00	10/14/11	26702	0	DELTA MANAGEMENT ASSOCIATES, INC.
4	411750		\$61.00	10/14/11	23981	0	DETERMAN, ROBERT
4	411751		\$102.00	10/14/11	23971	0	DOHERTY, SANDY
4	411752		\$182.50	10/14/11	27334	0	DS ERICKSON
4	411753		\$555.47	10/14/11	01002	0	EAGAN, CITY OF
4	411754		\$4,798.17	10/14/11	00016	2234	EMBASSY SUITES HOTEL ST LOUIS-ST CHARLES
4	411755		\$200.00	10/14/11	27588	0	ENERGY BOX ENTERPRISES
4	411756		\$135.00	10/14/11	24673	0	FORD/AAA STUDENT AUTO SKILLS
4	411757		\$40.00	10/14/11	27388	0	FUNK, WAYNE
4	411758		\$6,759.00	10/14/11	27814	0	GILES, DAVID
4	411759		\$228.00	10/14/11	27604	0	GREAT LAKES HIGHER EDUCATION CORPORATIO
4	411760		\$645.85	10/14/11	07390	0	GREATER TWIN CITIES UNITED WAY
4	411761		\$120.00	10/14/11	26803	0	HASSAN, RAHMA
4	411762		\$140,000.00	10/14/11	27811	0	HEADWAY EMOTIONAL HEALTH SERVICES
4	411763		\$48.00	10/14/11	27791	0	HIEDEMAN, LARRY
4	411764		\$3,173.10	10/14/11	24335	0	IND. SCHOOL DIST. 8492
4	411765		\$144.00	10/14/11	24274	1	INNOVATIVE OFFICE SOLUTIONS
4	411766		\$107.45	10/14/11	02483	0	INTEGRA TELECOM

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	411767		\$14,992.71	10/14/11	09327	0	INTERMEDIATE SCHOOL DISTRICT 917
4	411768		\$5,796.74	10/14/11	08356	1	KENNEDY & GRAVEN, CHARTERED
4	411769		\$61.00	10/14/11	06519	0	KORBA, JERRY
4	411770		\$61.00	10/14/11	21454	0	KRUEGER, DWIGHT
4	411771		\$61.00	10/14/11	01122	0	LORENZEN, COREY
4	411772		\$48.00	10/14/11	25499	0	LUNDEEN, JEFFREY
4	411773		\$261.85	10/14/11	24898	0	MAKEMUSIC, INC.
4	411774		\$61.00	10/14/11	22980	0	MANN, KEVIN
4	411775		\$400.00	10/14/11	08582	1	MASPA
4	411776		\$186.00	10/14/11	09951	0	MATH MASTERS OF MN
4	411777		\$397.75	10/14/11	27353	0	MATTSON, CLARK
4	411778		\$31.13	10/14/11	00014	1325	MCKIZZIE, JOSEPHINE
4	411779		\$990.00	10/14/11	03412	0	MERZER, SHEILA M.A.L.P.
4	411780		\$871.00	10/14/11	02538	0	MESPA
4	411781		\$384.00	10/14/11	27547	1	MINNESOTA OFFICE TECHNOLOGY GROUP
4	411782		\$15,975.92	10/14/11	07448	0	MINNESOTA VALLEY ELECTRIC COOPERATIVE
4	411783		\$45.00	10/14/11	08543	6	MN DEPT OF HEALTH
4	411784		\$330.00	10/14/11	06098	1	MN STATE BAR ASSOCIATION
4	411785		\$730.00	10/14/11	02422	0	MN VALLEY YMCA
4	411786		\$522.00	10/14/11	01347	0	MORAN, JACK
4	411787		\$50.00	10/14/11	02440	4	MSOPA
4	411788		\$180.00	10/14/11	24243	0	MUNOZ, MARIBEL
4	411789		\$1,070.00	10/14/11	26298	2	NCS PEARSON
4	411790		\$48.00	10/14/11	24847	0	NICHOLS, RICHARD L.
4	411791		\$2,375.20	10/14/11	26799	0	NICKLASSON ATHLETIC COMPANY INC
4	411792		\$2,213.40	10/14/11	27582	0	NORRIS, SEAN
4	411793		\$244.20	10/14/11	00016	2232	O'BERG, JEANNE
4	411794		\$61.00	10/14/11	25782	0	ODEGARD, THOMAS
4	411795		\$48.00	10/14/11	27813	0	OKERLUND, BRYAN
4	411796		\$1,221.64	10/14/11	26086	0	ORKIN COMMERCIAL SERVICES
4	411797		\$60.00	10/14/11	24879	0	PEREZ, MELISSA M.
4	411798		\$20.00	10/14/11	00016	2235	SAID, AHMED
4	411799		\$150.00	10/14/11	27665	0	SANDERSON, BARBARA E
4	411800		\$8,398.50	10/14/11	09588	0	SAVAGE, CITY OF
4	411801		\$200.00	10/14/11	06265	1	SCHOOL NURSE ORGANIZATION OF MN
4	411802		\$3,570.84	10/14/11	03609	0	SCIENCE MUSEUM OF MINN.
4	411803		\$6,103.67	10/14/11	23848	0	SFM
4	411804		\$81.00	10/14/11	07272	0	SMITH, DEB
4	411805		\$159.00	10/14/11	00000	2545	STASKA, LEAH
4	411806		\$224.00	10/14/11	26893	0	STEWART, ZLIMEN & JUNGERS, LTD.
4	411807		\$657.06	10/14/11	00826	1	TIERNEY BROTHERS, INC.

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4	411808		\$8,000.00	10/14/11	04153	0	U.S. POSTMASTER
4	411809		\$234.46	10/14/11	23463	7	UNITED STATES TREASURY
4	411810		\$48.00	10/14/11	27366	0	VOGT, JAMES
4	411811		\$400.00	10/14/11	26514	0	WALLACE, MATT
4	411812		\$10,765.03	10/14/11	20007	0	WASTE MANAGEMENT
4	411813		\$40.00	10/14/11	20422	0	WENDORF, VERN
4	411814		\$118.00	10/14/11	27795	0	WILLIAMS, ROBERT
4	411815		\$14,704.01	10/14/11	02776	0	XCEL ENERGY
4	411816		\$73.15	10/14/11	04451	7	XEROX CORPORATION
4	411817		\$184.55	10/14/11	04549	0	ZEE MEDICAL
4	411818		\$440.00	10/14/11	04656	0	MSNA
4	411819		\$1,188.00	10/18/11	26795	1	ALLIED PROFESSIONALS, INC.
4	411820		\$115.00	10/18/11	00128	2	AMERICAN RED CROSS - MINNESOTA
4	411821		\$102.00	10/18/11	27409	0	ANDERSEN, AL
4	411822		\$8,658.11	10/18/11	21261	0	ANDERSON BUS COMPANY, INC.
4	411823		\$50.00	10/18/11	00009	0	APPLE VALLEY HIGH SCHOOL
4	411824		\$150.00	10/18/11	00778	0	ARMSTRONG, MAUREEN
4	411825		\$2,431.06	10/18/11	26245	1	AUDIO LOGIC PRO SOUND, LLC
4	411826		\$315.00	10/18/11	20524	0	DEWALD, RINA C.
4	411827		\$406,984.89	10/18/11	03328	0	FIRST STUDENT, INC.
4	411828		\$1,970.87	10/18/11	22183	0	GRAPHIC DESIGN, INC.
4	411829		\$360.00	10/18/11	26803	0	HASSAN, RAHMA
4	411830		\$645.00	10/18/11	04763	0	HIRSCH, JAMES A.
4	411831		\$140.80	10/18/11	09327	0	INTERMEDIATE SCHOOL DISTRICT 917
4	411832		\$61.00	10/18/11	24735	0	KEES, ED
4	411833		\$82.00	10/18/11	21292	0	LUTGENS, GREGORY SCOTT
4	411834		\$185.45	10/18/11	08118	0	METRO ATHLETIC SUPPLY
4	411835		\$375.00	10/18/11	02509	0	MN ASSOC FOR PUPIL TRANSPORTATION
4	411836		\$96.00	10/18/11	24140	0	MORTON, SCOTT
4	411837		\$70.00	10/18/11	22324	0	MULTILINGUAL WORD, INC.
4	411838		\$240.00	10/18/11	24243	0	MUNOZ, MARIBEL
4	411839		\$143.00	10/18/11	21640	0	NEILITZ, DAVID
4	411840		\$60.00	10/18/11	24879	0	PEREZ, MELISSA M.
4	411841		\$207.00	10/18/11	03055	1	PITNEY BOWES INC.
4	411842		\$122.00	10/18/11	06693	0	POWELL, MALINDA
4	411843		\$6,067.50	10/18/11	27773	0	SADA SYSTEMS
4	411844		\$520.00	10/18/11	26289	0	SALGADO-LANDA, NOE
4	411845		\$96.00	10/18/11	24679	0	SCHALLER, WES
4	411846		\$34.75	10/18/11	03608	2	SCIENCE KIT
4	411847		\$18,777.00	10/18/11	23848	0	SFM
4	411848		\$30.00	10/18/11	27563	0	SHRED RIGHT

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4	411849		\$200.00	10/18/11	23931	1	STUDENT REACH MN
4	411850		\$1,678.96	10/18/11	27817	0	TOTAL TURF MAINTENANCE LLC
4	411851		\$50.00	10/18/11	03986	0	TROPHY HOUSE, INC.
4	411852		\$50.00	10/18/11	08798	16	UNIVERSITY OF MINNESOTA
4	411853		\$100.00	10/18/11	27393	0	VERSATILE VEHICLES, INC.
4	411854		\$48.00	10/18/11	25783	0	VU, HIEP
4	411855		\$61.00	10/18/11	22327	0	WOLLAN, TOM SR.
4	411856		\$145.04	10/18/11	04451	7	XEROX CORPORATION
4	411857		\$18,207.15	10/18/11	27490	0	XEROX FINANCIAL SERVICES LLC
4	411858		\$634.25	10/21/11	01118	0	ABLENET, INC.
4	411859		\$870.00	10/21/11	26310	0	ADEM, ABDULRAHMAN A.
4	411860		\$480.00	10/21/11	23909	0	ALEMENY-JONES, AUREA
4	411861	Void	\$295.00	10/21/11	26394	1	AMERICAN ASSOCIATION OF SCHOOL LIBRARIANS
4	411862		\$340.00	10/21/11	09426	0	ARNESON, AL
4	411863		\$124.00	10/21/11	00098	1	ASCD
4	411864		\$60.00	10/21/11	21633	1	AUTISM ASPERGER PUBLISHING COMPANY
4	411865		\$333.13	10/21/11	00386	1	BARNES & NOBLE INC
4	411866		\$118.00	10/21/11	27820	0	BRANDT, MIKE
4	411867		\$70.00	10/21/11	27623	0	BROWN, ALASTAIR
4	411868		\$454.00	10/21/11	00712	1	BUREAU OF EDUCATION & RESEARCH
4	411869		\$143.00	10/21/11	27824	0	CHAMBERLIN, JOSEPH
4	411870		\$173.14	10/21/11	05136	2	CRAGUN'S RESORT & HOTEL ON GULL LAKE
4	411871		\$19.00	10/21/11	22061	0	DISTRIBUTED WEBSITE CORPORATION
4	411872		\$5,329.73	10/21/11	02333	1	EARTHGRAINS CO.
4	411873		\$162.80	10/21/11	00016	1501	FLATMOE, KIM
4	411874		\$118.00	10/21/11	23424	0	FOSTER, DALE
4	411875		\$585.00	10/21/11	21339	0	GOMEZ, THERESA
4	411876		\$28,791.04	10/21/11	24130	0	HASTINGS CO-OP CREAMERY
4	411877		\$150.00	10/21/11	27822	0	INGLES, PEGGY
4	411878		\$80.00	10/21/11	26825	0	ITH, VANTHUON
4	411879		\$40.00	10/21/11	27825	0	JENSEN, JASON
4	411880		\$70,980.98	10/21/11	27633	0	KELLY SERVICES, INC.
4	411881		\$70.00	10/21/11	23777	0	LANGE, LINDA
4	411882		\$847.89	10/21/11	05077	0	LOCKSAFE, INC.
4	411883		\$372.00	10/21/11	24253	0	LOFFLER COMPANIES, INC.
4	411884		\$48.00	10/21/11	25499	0	LUNDEEN, JEFFREY
4	411885		\$7.79	10/21/11	15671	0	MADDALONI, JACQUELINE
4	411886		\$500.00	10/21/11	24106	0	MAHR, TIMOTHY
4	411887		\$170.00	10/21/11	09951	0	MATH MASTERS OF MN
4	411888		\$40.00	10/21/11	08014	0	MN ASSOC OF SECRETARIES TO THE

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							PRINCIPALS
4	411889		\$1,300.00	10/21/11	07914	0	MN DEPT OF LABOR AND INDUSTRY
4	411890	Unissued	\$0.00	10/21/11	07914	0	MN DEPT OF LABOR AND INDUSTRY
4	411891		\$1,422.00	10/21/11	08858	1	MN ORCHESTRA
4	411892		\$80.00	10/21/11	04656	0	MSNA
4	411893		\$135.00	10/21/11	22324	0	MULTILINGUAL WORD, INC.
4	411894		\$7,000.00	10/21/11	22460	0	NUTTING, NANCY A
4	411895		\$135.00	10/21/11	24879	0	PEREZ, MELISSA M.
4	411896		\$1,904.00	10/21/11	03184	1	PSAT/NMSQT
4	411897		\$222.58	10/21/11	24126	0	QUINN VIOLINS
4	411898		\$1,243.62	10/21/11	09284	0	RAPIT PRINTING
4	411899		\$896.00	10/21/11	00488	0	REGION 3AA
4	411900		\$82.00	10/21/11	24755	0	REID, THOMAS
4	411901		\$43,630.15	10/21/11	20099	0	RELIASTAR LIFE INSURANCE COMPANY
4	411902		\$669.27	10/21/11	20099	1	RELIASTAR LIFE INSURANCE COMPANY
4	411903		\$116.50	10/21/11	27828	1	SCRIPPS NATIONAL SPELLING BEE
4	411904		\$666.00	10/21/11	22408	1	SKATETIME SCHOOL PROGRAMS
4	411905		\$217.50	10/21/11	26857	0	SOTO, NESTOR DAVID
4	411906		\$2,446.08	10/21/11	22020	0	SPHERION CORPORATION
4	411907		\$450.00	10/21/11	03549	1	STAFF DEVELOPMENT RESOURCES, INC
4	411908		\$62.00	10/21/11	00000	586	TIKU, SABA
4	411909		\$110.50	10/21/11	00497	1	TIME FOR KIDS
4	411910		\$61.00	10/21/11	27826	0	TOUSIGNANT, JOHN
4	411911		\$30.00	10/21/11	26964	0	TUFTS UNIVERSITY
4	411912		\$61.00	10/21/11	27397	0	TURCOTTE, BILL
4	411913		\$1,274.19	10/21/11	27819	0	U.S. BANCORP EQUIPMENT FINANCE, INC.
4	411914		\$113.88	10/21/11	04172	0	UNITED PARCEL SERVICE
4	411915		\$12.00	10/21/11	27823	0	UNIVERSITY OF CALIFORNIA BERKLEY
4	411916		\$80.00	10/21/11	08133	0	VISTA VIEW P. T. O.
4	411917		\$82.00	10/21/11	27827	0	WOJACK, BRUCE
4	411918		\$61.00	10/21/11	26510	0	WOLLAN, TOM JR.
4	411919		\$385.86	10/21/11	27490	0	XEROX FINANCIAL SERVICES LLC
4	411920		\$85.00	10/25/11	06215	0	AIRPORT TAXI, INC.
4	411921		\$60.00	10/25/11	27129	0	ALI, AMAAL
4	411922		\$64.00	10/25/11	00000	600	BERG, GREGORY
4	411923		\$156.00	10/25/11	27553	0	BLAZER, BETTY
4	411924		\$2,134.65	10/25/11	26720	0	BLUE BELL ENTERPRISES, INC.
4	411925		\$425.00	10/25/11	00000	6110	BOLLINGER, TRACIE
4	411926		\$80.00	10/25/11	05368	0	BURGESON, NANCY
4	411927		\$29.00	10/25/11	00000	599	CARLSON, BETH
4	411928		\$284.32	10/25/11	25513	1	CHURCH OFFSET PRINTING, INC.

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4	411929		\$3,724.00	10/25/11	27274	0	COMPUTER EXPLORERS
4	411930		\$180.00	10/25/11	25919	0	CORDOVA-MORALES, LETICIA
4	411931		\$9,672.55	10/25/11	00502	0	CORNERSTONE COPY CENTER
4	411932		\$61.00	10/25/11	23359	0	DAHL, MARK
4	411933		\$135.00	10/25/11	02213	1	DAKOTA COUNTY MASTER GARDENERS
4	411934		\$700.00	10/25/11	20524	0	DEWALD, RINA C.
4	411935		\$180.00	10/25/11	09272	1	ECM DISTRIBUTION
4	411936		\$393.75	10/25/11	04416	0	FAIRVIEW
4	411937		\$325.00	10/25/11	23990	0	FUTURA LANGUAGE PROFESSIONALS
4	411938		\$25.50	10/25/11	00000	598	GANSLER, JENNIFER
4	411939		\$250.00	10/25/11	08391	1	GROUP HEALTH INC.-WORKSITE
4	411940		\$60.00	10/25/11	26803	0	HASSAN, RAHMA
4	411941		\$107.00	10/25/11	00000	299	HUH, KYOUNG
4	411942		\$770.67	10/25/11	26918	0	IMB DISTRIBUTION
4	411943		\$229.17	10/25/11	09327	0	INTERMEDIATE SCHOOL DISTRICT 917
4	411944		\$311.50	10/25/11	21854	0	JESKE, REBECCA
4	411945		\$2,209.43	10/25/11	27818	0	JUNIOR LIBRARY GUILD
4	411946		\$48.00	10/25/11	27781	0	KAABIYE, AXMAD
4	411947		\$75.00	10/25/11	25881	0	KANDAKAI, PATRICIA
4	411948		\$29.00	10/25/11	00000	597	LANGER, JOY
4	411949		\$82.00	10/25/11	21291	0	LEVASSEUR, ROD
4	411950		\$64.00	10/25/11	00000	541	MA, LI
4	411951		\$120.00	10/25/11	24243	0	MUNOZ, MARIBEL
4	411952		\$645.00	10/25/11	25343	0	NGUYEN, TRAM
4	411953		\$108.00	10/25/11	21081	0	ON CALL CLINICIANS
4	411954		\$354.80	10/25/11	25300	1	ORANGE TREE EMPLOYMENT SCREENING
4	411955		\$68.00	10/25/11	26567	0	PEGAN, ATTILA
4	411956		\$550.18	10/25/11	03219	1	PEPSI-COLA COMPANY
4	411957		\$480.00	10/25/11	26842	0	PERALTA, GERMAN
4	411958		\$165.00	10/25/11	24879	0	PEREZ, MELISSA M.
4	411959		\$164.11	10/25/11	05919	1	RETHINKING SCHOOLS
4	411960		\$290.00	10/25/11	25672	0	SPECIAL DELIVERY OF MINNESOTA, INC
4	411961		\$15.58	10/25/11	21190	0	TROUSIL, WANDA
4	411962		\$29.00	10/25/11	00000	596	TRULSON, SUE
4	411963		\$59.00	10/25/11	00000	554	WEST, ROBIN
4	411964		\$513.54	10/25/11	04451	7	XEROX CORPORATION
4	411965		\$60.00	10/25/11	08215	0	ZELKIND, NATALIE
4	411966		\$295.00	10/28/11	26394	1	AMERICAN ASSOCIATION OF SCHOOL LIBRARIANS
4	411967		\$210.00	10/28/11	27525	0	AHMED, SOFIA
4	411968		\$118.00	10/28/11	24703	0	AKUM, STANLEY
4	411969		\$25.95	10/28/11	00001	1203	ALBIEN, AMY

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4	411970		\$33.55	10/28/11	00001	1196	ALPERN, TRACY
4	411971		\$115.00	10/28/11	07375	0	AMERICAN LIBRARY ASSOCIATION
4	411972		\$234.84	10/28/11	26500	0	ARMSTRONG TORSETH SKOLD & RYDEEN INC.
4	411973		\$26.85	10/28/11	00001	1192	ASHLEY, JAMES
4	411974		\$44.65	10/28/11	00001	1195	AYRES, DAVID
4	411975		\$52.83	10/28/11	00016	1690	BALLARD, EILEEN
4	411976		\$446.39	10/28/11	21117	0	BIO CORPORATION
4	411977		\$23.10	10/28/11	00001	890	BOLLAND, TERESA
4	411978		\$24.35	10/28/11	00001	1201	BOYUM, SHERI
4	411979		\$18,411.18	10/28/11	00435	0	BURNSVILLE ICE CENTER
4	411980		\$435.00	10/28/11	22414	0	CARLSON, ASHLEIGH
4	411981		\$61.45	10/28/11	00001	1202	CARLSON, CHRISTINA
4	411982		\$40.00	10/28/11	22379	0	CASADA, NANCY
4	411983		\$6,095.36	10/28/11	02519	0	CENTERPOINT ENERGY
4	411984		\$258.80	10/28/11	02519	3	CENTERPOINT ENERGY SERVICES, INC.
4	411985		\$13.85	10/28/11	00016	2238	CHRISTIANSSEN, JACKIE
4	411986		\$350.00	10/28/11	27833	0	CLOUD 9 ENTERTAINMENT SYSTEMS INC.
4	411987		\$61.00	10/28/11	27787	0	COLHOUR, JAMES
4	411988		\$107.00	10/28/11	00774	0	CONTINENTAL MATHEMATICS LEAGUE, INC.
4	411989		\$450.00	10/28/11	25919	0	CORDOVA-MORALES, LETICIA
4	411990		\$1,123.20	10/28/11	00502	0	CORNERSTONE COPY CENTER
4	411991		\$64.00	10/28/11	23540	0	CRUNSTEDT, BOB
4	411992		\$166.16	10/28/11	00782	1	CURRICULUM ASSOCIATES, INC.
4	411993		\$24.40	10/28/11	00001	1197	DAM, SUSAN
4	411994		\$21.60	10/28/11	00001	1200	DORFNER, BETH
4	411995		\$31.50	10/28/11	09272	1	ECM DISTRIBUTION
4	411996		\$112.00	10/28/11	27652	0	ELITE GYMNASTICS ACADEMY
4	411997		\$30.00	10/28/11	00001	1199	FAIRBANKS, DEBRA
4	411998		\$100.35	10/28/11	04527	1	FOLLETT EDUCATIONAL SERVICES
4	411999		\$146.75	10/28/11	01243	1	FOLLETT SOFTWARE CO.
4	412000		\$40.00	10/28/11	27388	0	FUNK, WAYNE
4	412001		\$405.00	10/28/11	26554	0	GANADO, CESAR
4	412002		\$82.00	10/28/11	03348	0	GARRISON, LEWIS
4	412003		\$48.00	10/28/11	24708	0	GEIKEN, GARY
4	412004		\$65.00	10/28/11	00001	1191	GEORGE, PHILIP
4	412005		\$23.90	10/28/11	00001	1198	GROSULAK, JOHN
4	412006		\$958.50	10/28/11	03539	1	H & A ADMINISTRATORS
4	412007		\$217.00	10/28/11	26775	0	HAMMER, ROBERT
4	412008		\$25.60	10/28/11	00001	831	HANSON, DARCY
4	412009		\$61.00	10/28/11	22710	0	HARRIS, DENNIS

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4	412010		\$33.75	10/28/11	00001	1193	HUGHES, MARY
4	412011		\$435.00	10/28/11	27442	0	IBARRA, HILIANA
4	412012		\$198.76	10/28/11	26918	0	IMB DISTRIBUTION
4	412013		\$80.00	10/28/11	26825	0	ITH, VANTHUON
4	412014		\$100.00	10/28/11	04473	1	JEFFERSON GIRLS SWIM BOOSTER CLUB
4	412015		\$52.60	10/28/11	00001	1194	LAMKER, JESSICA
4	412016		\$82.00	10/28/11	25801	0	LINDSTROM, JEFF
4	412017		\$170.00	10/28/11	27630	0	LITTLE CAESARS PIZZA
4	412018		\$61.50	10/28/11	00001	1190	LITVINOVICH, OLGA
4	412019		\$150.00	10/28/11	25433	0	LUONG, JOE
4	412020		\$2,533.34	10/28/11	05220	0	MACPHAIL
4	412021		\$102.00	10/28/11	08984	0	MADER, MARIA
4	412022		\$20.85	10/28/11	00001	1185	MAGEE, MIKE
4	412023		\$64.00	10/28/11	08647	0	MARSHALL, JAMES
4	412024		\$82.00	10/28/11	05107	0	MAUER, BRIAN
4	412025		\$24.40	10/28/11	00001	1186	MCADARAGH, PATRICK
4	412026		\$30.00	10/28/11	00001	1187	MEADOWS, DAWNETTE
4	412027		\$546.00	10/28/11	08112	0	MEDICINE LAKE TOURS
4	412028		\$450.00	10/28/11	26357	0	MEDINA AVILA, MIGUEL
4	412029		\$3,250.00	10/28/11	22948	0	METRO DINING CLUB
4	412030		\$550.00	10/28/11	08865	7	METRO ECSU
4	412031		\$300.00	10/28/11	08865	12	METRO ECSU
4	412032		\$144.00	10/28/11	05886	0	MILLER, STEVE
4	412033		\$373.00	10/28/11	27547	1	MINNESOTA OFFICE TECHNOLOGY GROUP
4	412034		\$419.65	10/28/11	26104	0	MITTAL, GARIMA
4	412035		\$15.00	10/28/11	05320	7	MN ASSOCIATION OF SENIOR SERVICES (MASS)
4	412036		\$60.00	10/28/11	08939	0	MN EDUCATIONAL MEDIA ORGANIZATION
4	412037		\$599.00	10/28/11	26466	0	MN HIGHWAY SAFETY & RESEARCH CENTER
4	412038		\$253.00	10/28/11	09389	0	MORTENSEN, SALLY
4	412039		\$290.00	10/28/11	27055	0	MURRAY, KATHLEEN
4	412040		\$198.00	10/28/11	02467	0	NOVAK, JANICE S.
4	412041		\$570.00	10/28/11	25874	0	NUR, ABDIRIZAK
4	412042		\$26.20	10/28/11	00001	1188	O'CONNOR, ANGIE
4	412043		\$39.56	10/28/11	00000	9592	OLSON, NANCY
4	412044		\$217.00	10/28/11	25811	0	PEARSON, LANE
4	412045		\$105.00	10/28/11	26842	0	PERALTA, GERMAN
4	412046		\$375.00	10/28/11	24879	0	PEREZ, MELISSA M.
4	412047		\$20.90	10/28/11	00016	2207	PESHECK, SARAH
4	412048		\$39.70	10/28/11	00001	1189	PETERSON, YOUNG CHU

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	412049		\$200.00	10/28/11	21692	0	PFLAG-TWIN CITIES
4	412050		\$95.00	10/28/11	08653	3	PHI DELTA KAPPA INTERNATIONAL
4	412051		\$289.10	10/28/11	26529	0	PLAIN, SUSAN
4	412052		\$279.00	10/28/11	27565	0	POKELA, KEITH
4	412053		\$48.00	10/28/11	27794	0	PRINTUP, MATT
4	412054		\$52.50	10/28/11	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	412055		\$22.60	10/28/11	27834	0	PROTECTION SPECIALTIES, INC.
4	412056		\$60.00	10/28/11	22793	0	RABINOWICZ, JACOB (JACK)
4	412057		\$1,197.00	10/28/11	00488	0	REGION 3AA
4	412058		\$1,975.00	10/28/11	00488	0	REGION 3AA
4	412059		\$50.00	10/28/11	27832	0	REGION 4AA
4	412060		\$170.40	10/28/11	25562	0	SACHS, ALICE
4	412061		\$2,520.00	10/28/11	26796	0	SAFEWAY DRIVING SCHOOL
4	412062		\$695.81	10/28/11	09285	2	SAM'S CLUB DIRECT
4	412063		\$61.00	10/28/11	04705	0	SAMES, RANDY
4	412064		\$20.00	10/28/11	09588	4	SAVAGE, CITY OF
4	412065		\$35.65	10/28/11	00000	3738	SCHNECK, BETSY
4	412066		\$662.47	10/28/11	03196	6	SCHOLASTIC INC.
4	412067		\$14.50	10/28/11	01882	0	SCORE - SOUTH METRO CHAPTER
4	412068		\$61.00	10/28/11	04741	0	SHAWN, JACK
4	412069		\$34.10	10/28/11	00014	2252	SHEARER, JOHN
4	412070		\$30.00	10/28/11	27563	0	SHRED RIGHT
4	412071		\$4,395.30	10/28/11	22020	0	SPHERION CORPORATION
4	412072		\$315.50	10/28/11	01209	0	STAGES THEATRE COMPANY
4	412073		\$198.00	10/28/11	26874	0	SWAGGER, CHE
4	412074		\$225.00	10/28/11	25781	0	TAPIA, FRANCIS
4	412075		\$12,567.50	10/28/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412076	Unissued	\$0.00	10/28/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412077	Unissued	\$0.00	10/28/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412078	Unissued	\$0.00	10/28/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412079	Unissued	\$0.00	10/28/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412080	Unissued	\$0.00	10/28/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412081		\$61.00	10/28/11	27826	0	TOUSIGNANT, JOHN
4	412082		\$240.00	10/28/11	24968	0	TRANG, KRISTINE
4	412083		\$61.00	10/28/11	27397	0	TURCOTTE, BILL
4	412084		\$25.25	10/28/11	00000	5871	TURNWALL, BOBETTE
4	412085		\$543.35	10/28/11	04417	1	US FOODSERVICE
4	412086		\$236.25	10/28/11	24743	0	WALBRAN, SHARON
4	412087		\$120.00	10/28/11	25560	0	WARSAME, KADRA
4	412088		\$175.50	10/28/11	20007	0	WASTE MANAGEMENT
4	412089		\$40.00	10/28/11	20422	0	WENDORF, VERN

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4	412090		\$63.00	10/28/11	27835	0	WESLEY, JUSTIN
4	412091		\$405.00	10/28/11	25837	0	WILLIAMS, REBECCA
4	412092		\$17.47	10/28/11	02776	0	XCEL ENERGY
4	412093		\$187.00	11/01/11	00188	1	ACADEMIC COMMUNICATIONS ASSOC.
4	412094		\$7.96	11/01/11	05588	0	ACE HARDWARE & PAINT
4	412095		\$1,000.00	11/01/11	27797	0	ALEKS CORPORATION
4	412096		\$1,658.27	11/01/11	27586	0	AMERICAN OFFICE PRODUCTS
4	412097		\$479.62	11/01/11	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	412098	Unissued	\$0.00	11/01/11	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	412099	Unissued	\$0.00	11/01/11	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	412100		\$108.00	11/01/11	27575	0	APPARENTLY GRAPHIC, LTD.
4	412101		\$1,565.95	11/01/11	00249	1	APPLE COMPUTER INC.
4	412102		\$1,209.74	11/01/11	00386	1	BARNES & NOBLE INC
4	412103		\$570.00	11/01/11	25425	0	BERRY BLENDZ
4	412104		\$1,212.33	11/01/11	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
4	412105		\$15,627.39	11/01/11	00477	0	BIX PRODUCE COMPANY
4	412106	Unissued	\$0.00	11/01/11	00477	0	BIX PRODUCE COMPANY
4	412107	Unissued	\$0.00	11/01/11	00477	0	BIX PRODUCE COMPANY
4	412108	Unissued	\$0.00	11/01/11	00477	0	BIX PRODUCE COMPANY
4	412109	Unissued	\$0.00	11/01/11	00477	0	BIX PRODUCE COMPANY
4	412110		\$720.65	11/01/11	00172	1	BLICK ART MATERIALS
4	412111		\$3,399.00	11/01/11	26720	0	BLUE BELL ENTERPRISES, INC.
4	412112		\$273.75	11/01/11	06201	1	C L BENSEN COMPANY, INC.
4	412113		\$1,155.65	11/01/11	20289	1	CDW GOVERNMENT, INC.
4	412114		\$337.50	11/01/11	25513	1	CHURCH OFFSET PRINTING, INC.
4	412115		\$208.94	11/01/11	00647	0	CROWN RENTAL, INC.
4	412116		\$2,175.66	11/01/11	00279	0	D.S.D., INC.
4	412117		\$74.06	11/01/11	00605	0	DOYLE SECURITY PRODUCTS
4	412118		\$571.14	11/01/11	27708	1	EDUCATION CENTER
4	412119		\$214.39	11/01/11	01078	0	ELECTRO WATCHMAN, INC.
4	412120		\$5,106.62	11/01/11	23953	0	ELECTRONIC COMMUNICATION SYSTEMS, INC.
4	412121		\$265.00	11/01/11	26949	0	FAIRFIELD GLASS & WINDOW, INC.
4	412122		\$14.70	11/01/11	23054	1	FASTENAL
4	412123		\$928.75	11/01/11	26109	0	FIELD ENVIRONMENTAL CONSULTING, INC.
4	412124		\$234.04	11/01/11	01231	0	FLINN SCIENTIFIC, INC.
4	412125		\$99.45	11/01/11	01205	1	FREY
4	412126		\$347.49	11/01/11	03299	1	GL SPORTS, INC.
4	412127		\$225.00	11/01/11	02086	0	GLEWWE DOORS, INC.

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4	412128		\$541.90	11/01/11	01458	1	GOPHER
4	412129		\$283.43	11/01/11	24927	1	GOVCONNECTION, INC.
4	412130		\$1,322.62	11/01/11	04387	1	GRAINGER
4	412131	Unissued	\$0.00	11/01/11	04387	1	GRAINGER
4	412132		\$3,934.00	11/01/11	27626	1	GRAND RESTAURANT EQUIPMENT & DESIGN, INC.
4	412133		\$1,071.71	11/01/11	01741	2	HARMON FULL SERVICE GROUP
4	412134		\$2,803.95	11/01/11	09046	0	HI TECH REFRIGERATION
4	412135		\$45,736.64	11/01/11	09318	1	HILLYARD INC - MINNEAPOLIS
4	412136	Unissued	\$0.00	11/01/11	09318	1	HILLYARD INC - MINNEAPOLIS
4	412137	Unissued	\$0.00	11/01/11	09318	1	HILLYARD INC - MINNEAPOLIS
4	412138	Unissued	\$0.00	11/01/11	09318	1	HILLYARD INC - MINNEAPOLIS
4	412139	Unissued	\$0.00	11/01/11	09318	1	HILLYARD INC - MINNEAPOLIS
4	412140		\$893.90	11/01/11	04818	0	HORIZON COMMERCIAL POOL SUPPLY
4	412141		\$109.00	11/01/11	05007	1	INNOVATIVE LEARNING CONCEPTS, INC.
4	412142		\$531.00	11/01/11	25995	2	J&R SCHOOL SUPPLIES
4	412143		\$146.76	11/01/11	01576	0	JAYTECH, INC.
4	412144		\$27.00	11/01/11	01134	0	JIM COOPERS TIRE & AUTO STORES
4	412145		\$93.00	11/01/11	00953	0	K-LOG INC.
4	412146		\$322.25	11/01/11	08955	0	KELLEHER, HELMRICH AND ASSOCIATES
4	412147		\$167.31	11/01/11	04212	0	LAB AIDS, INC.
4	412148		\$2,582.50	11/01/11	27143	0	LAMPS AND SCREENS ONLINE, LLC
4	412149		\$179.50	11/01/11	27769	0	LANGUAGE LIZARD
4	412150		\$469.95	11/01/11	27439	1	LEARNING A-Z
4	412151		\$76.85	11/01/11	02225	1	LIBRARY VIDEO COMPANY
4	412152		\$268.00	11/01/11	26151	0	LIGHTSPEED TECHNOLOGIES, INC.
4	412153		\$3,965.49	11/01/11	05077	0	LOCKS SAFE, INC.
4	412154		\$4,980.00	11/01/11	04999	0	LRP PUBLICATIONS
4	412155		\$339.86	11/01/11	27181	0	LUPIENT CHEVROLET, INC
4	412156		\$826.20	11/01/11	08315	0	MEADOW GREEN LAWN & LANDSCAPE
4	412157		\$2,300.33	11/01/11	08999	1	MINNESOTA ELEVATOR INC
4	412158		\$722.40	11/01/11	02526	0	MN CLAY USA
4	412159		\$222.81	11/01/11	02544	1	MTI DISTRIBUTING CO.
4	412160		\$1,844.63	11/01/11	03519	0	NAPA AUTO PARTS
4	412161	Unissued	\$0.00	11/01/11	03519	0	NAPA AUTO PARTS
4	412162		\$7.96	11/01/11	02704	0	NASCO
4	412163		\$1,989.59	11/01/11	03091	4	NCS PEARSON INC
4	412164		\$87.37	11/01/11	25271	0	NDR CABLES AND NETWORKS, INC.
4	412165		\$549.24	11/01/11	01197	1	NEXT DAY GOURMET
4	412166		\$3,452.26	11/01/11	02489	1	OFFICE DEPOT COMPANY
4	412167	Unissued	\$0.00	11/01/11	02489	1	OFFICE DEPOT COMPANY
4	412168	Unissued	\$0.00	11/01/11	02489	1	OFFICE DEPOT COMPANY

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4	412169	Unissued	\$0.00	11/01/11	02489	1	OFFICE DEPOT COMPANY
4	412170		\$43.00	11/01/11	22826	1	ONION MOUNTAIN TECHNOLOGY INC.
4	412171		\$181.44	11/01/11	03123	0	PAPCO
4	412172		\$3,224.52	11/01/11	08685	0	PIONEER PRESS
4	412173		\$325.00	11/01/11	02882	0	PRIOR LAKE SHOE SERVICE
4	412174		\$291.50	11/01/11	03073	1	PRO-ED
4	412175		\$638.50	11/01/11	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	412176		\$772.25	11/01/11	21744	0	QUALITY AIR MECHANICAL, INC.
4	412177		\$2.26	11/01/11	07235	0	REALLY GOOD STUFF
4	412178		\$824.70	11/01/11	05511	0	RED WING SHOE STORE
4	412179		\$969.87	11/01/11	21851	0	RED WING SHOE STORE
4	412180		\$13.37	11/01/11	03744	1	RENAISSANCE LEARNING, INC.
4	412181		\$1,085.00	11/01/11	25729	0	RENT N' SAVE PORTABLE SERVICES
4	412182		\$180.90	11/01/11	03196	3	SCHOLASTIC INC.
4	412183		\$133.73	11/01/11	03537	1	SCHOOL HEALTH SUPPLY CO., INC.
4	412184		\$988.22	11/01/11	25097	1	SCHOOL SPECIALTY INC
4	412185		\$229.41	11/01/11	03608	2	SCIENCE KIT
4	412186		\$755.00	11/01/11	27772	0	SEWER DAWGS PLUMBING & DRAINS LLC
4	412187		\$427.45	11/01/11	03745	2	SHERWIN-WILLIAMS
4	412188		\$481.19	11/01/11	03472	2	SHIFFLER EQUIPMENT SALES INC
4	412189		\$3,289.00	11/01/11	03587	1	SIMPLEX GRINNELL
4	412190		\$1,204.74	11/01/11	22907	1	SOLUTIONS4SURE.COM, INC.
4	412191		\$187.35	11/01/11	24021	0	SPIRAL BINDING COMPANY, INC.
4	412192		\$91.63	11/01/11	03640	1	STAPLES ADVANTAGE
4	412193		\$210.00	11/01/11	27802	0	STEVE'S PROFESSIONAL SEWER & DRAIN SERVICE
4	412194		\$2,095.00	11/01/11	05995	1	STRATEGIC EQUIPMENT
4	412195		\$2,424.85	11/01/11	23998	2	SUMMIT FACILITY & KITCHEN SERVICE
4	412196		\$247.00	11/01/11	04308	0	SUPER DUPER SCHOOL CO.
4	412197		\$773.00	11/01/11	24955	0	THERMO-DYNE, INC
4	412198		\$5,307.00	11/01/11	00826	1	TIERNEY BROTHERS, INC.
4	412199		\$12,942.00	11/01/11	21184	4	TIES
4	412200		\$12.95	11/01/11	03794	0	TOLL GAS & WELDING SUPPLY
4	412201		\$2,166.41	11/01/11	22123	1	TOTAL FILTRATION SERVICES, INC.
4	412202		\$15,203.65	11/01/11	24601	0	TOTAL MECHANICAL SERVICES, INC.
4	412203		\$263.43	11/01/11	22312	0	TOYOTA-LIFT OF MINNESOTA
4	412204		\$9,051.30	11/01/11	03802	0	TRIO SUPPLY
4	412205	Unissued	\$0.00	11/01/11	03802	0	TRIO SUPPLY
4	412206	Unissued	\$0.00	11/01/11	03802	0	TRIO SUPPLY
4	412207		\$5,113.00	11/01/11	04498	1	TRUGREEN
4	412208		\$112,810.85	11/01/11	04417	1	US FOODSERVICE

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4	412209	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412210	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412211	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412212	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412213	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412214	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412215	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412216	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412217	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412218	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412219	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412220	Unissued	\$0.00	11/01/11	04417	1	US FOODSERVICE
4	412221		\$118.00	11/01/11	04297	0	VERNIER SOFTWARE
4	412222		\$46.80	11/01/11	04243	1	VIKING ELECTRIC SUPPLY, INC.
4	412223		\$1,185.85	11/01/11	04321	1	WARD'S NATURAL SCIENCE EST. LLC
4	412224		\$328.70	11/01/11	04435	0	WEST MUSIC COMPANY
4	412225		\$676.31	11/01/11	26185	1	WESTERN PETROLEUM COMPANY
4	412226		\$521.25	11/01/11	27763	0	WHITEBOX LEARNING
4	412227		\$25.71	11/01/11	07032	1	WILLIAM H. SADLIER, INC.
4	412228		\$17,242.95	11/01/11	26238	0	YOCUM OIL COMPANY
4	412229		\$780.00	11/01/11	04566	0	ZIEGLER INC.
4	412230		\$177.00	11/02/11	00111	1	ACT, INC
4	412231		\$502.65	11/02/11	04895	0	ASSOCIATION OF CLERICAL EMPLOYEES
4	412232		\$31.24	11/02/11	00000	9089	BEAL, JAY
4	412233		\$279.00	11/02/11	07263	0	BIRNBAUM, ROGER
4	412234		\$390.00	11/02/11	06939	0	BUREAU OF CRIMINAL APPREHENSION
4	412235		\$2,110.00	11/02/11	09991	0	BURNSVILLE ASSOCIATION OF EDUCATIONAL ASSTS
4	412236		\$19.55	11/02/11	02519	0	CENTERPOINT ENERGY
4	412237		\$84.00	11/02/11	22013	0	CUSTOM WATER WORKS
4	412238		\$518.00	11/02/11	26702	0	DELTA MANAGEMENT ASSOCIATES, INC.
4	412239		\$182.50	11/02/11	27334	0	DS ERICKSON
4	412240		\$180.00	11/02/11	09272	2	ECM PUBLISHERS, INC.
4	412241		\$100.00	11/02/11	20802	0	EHLERS & ASSOCIATES, INC.
4	412242		\$102.00	11/02/11	06326	0	FERGUSON, DORIS
4	412243		\$128.00	11/02/11	21290	0	GORMLEY, DAN
4	412244		\$401.72	11/02/11	16514	0	GRAFF, SALLY
4	412245		\$228.00	11/02/11	27604	0	GREAT LAKES HIGHER EDUCATION CORPORATIO
4	412246		\$645.85	11/02/11	07390	0	GREATER TWIN CITIES UNITED WAY
4	412247		\$678.00	11/02/11	20324	1	GURSTEL,STALOCH & CHARGO PA
4	412248		\$102.00	11/02/11	27412	0	KELLEN, BRYAN
4	412249		\$4,758.36	11/02/11	26241	0	M&E REALTY COMPANY

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4	412250		\$340.00	11/02/11	09951	0	MATH MASTERS OF MN
4	412251		\$6,879.70	11/02/11	03029	1	MINNESOTA ENERGY RESOURCES CORPORATION
4	412252		\$9.00	11/02/11	02445	0	MN STATE HIGH SCHOOL LEAGUE
4	412253		\$60.00	11/02/11	26480	2	MULTI-LANGUAGE LINK, INC.
4	412254		\$144.00	11/02/11	08769	0	NCPERS MINNESOTA
4	412255		\$90.00	11/02/11	08653	3	PHI DELTA KAPPA INTERNATIONAL
4	412256		\$200.00	11/02/11	09588	2	SAVAGE, CITY OF
4	412257		\$6,811.47	11/02/11	07382	0	SCHOOL SERVICES EMPLOYEES LOCAL 284
4	412258		\$1,292.60	11/02/11	03587	1	SIMPLEX GRINNELL
4	412259		\$1,681.68	11/02/11	22020	0	SPHERION CORPORATION
4	412260		\$346.00	11/02/11	26893	0	STEWART, ZLIMEN & JUNGERS, LTD.
4	412261		\$1,070.49	11/02/11	24955	0	THERMO-DYNE, INC
4	412262		\$10,551.50	11/02/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412263	Unissued	\$0.00	11/02/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412264	Unissued	\$0.00	11/02/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412265	Unissued	\$0.00	11/02/11	21008	0	TLC SPECIAL TRANSPORTATION
4	412266		\$52.23	11/02/11	04172	0	UNITED PARCEL SERVICE
4	412267		\$153.57	11/02/11	23463	7	UNITED STATES TREASURY
4	412268		\$571.91	11/02/11	04435	0	WEST MUSIC COMPANY
4	412269		\$274.25	11/02/11	04451	1	XEROX CORPORATION
4	412270		\$2,687.40	11/02/11	04451	7	XEROX CORPORATION
4	412271	Unissued	\$0.00	11/02/11	04451	7	XEROX CORPORATION
4	412272		\$103.15	11/02/11	04451	10	XEROX CORPORATION
4	412273		\$810.60	11/02/11	27490	0	XEROX FINANCIAL SERVICES LLC
4	412274		\$247.00	11/04/11	05599	0	1ST LINE/LEEWEES VENTURES LLC
4	412275		\$60.00	11/04/11	27129	0	ALI, AMAAL
4	412276		\$2,520.00	11/04/11	26795	1	ALLIED PROFESSIONALS, INC.
4	412277		\$602.00	11/04/11	00128	2	AMERICAN RED CROSS - MINNESOTA
4	412278		\$890.00	11/04/11	20192	0	ANNICA, INC.
4	412279		\$1,500.00	11/04/11	00106	0	AQUA ENGINEERING, INC.
4	412280		\$80.00	11/04/11	00163	0	ARMSTRONG HIGH SCHOOL
4	412281		\$340.50	11/04/11	03931	0	BERRY COFFEE COMPANY
4	412282		\$150.00	11/04/11	27843	0	BOHLING-PHILIPPI, VICKI
4	412283		\$250.00	11/04/11	00673	0	BURNSVILLE, CITY OF
4	412284		\$17,287.90	11/04/11	04226	0	BURNSVILLE, CITY OF
4	412285	Unissued	\$0.00	11/04/11	04226	0	BURNSVILLE, CITY OF
4	412286		\$600.00	11/04/11	26648	0	CANETTI-FERNANDES, MONICA
4	412287		\$654.00	11/04/11	08621	1	CHILDREN'S THEATRE COMPANY
4	412288		\$192.00	11/04/11	27484	0	CLARK, KATHLEEN
4	412289		\$125.00	11/04/11	20749	0	COMO PARK ZOO & CONSERVATORY - EDUCATIO

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	412290		\$250.00	11/04/11	25130	0	COMO PLANETARIUM
4	412291		\$180.00	11/04/11	25919	0	CORDOVA-MORALES, LETICIA
4	412292		\$150.00	11/04/11	00502	0	CORNERSTONE COPY CENTER
4	412293		\$112.00	11/04/11	22013	0	CUSTOM WATER WORKS
4	412294		\$414.00	11/04/11	07857	0	DAKOTA COUNTY EXTENSION SERVICES
4	412295		\$15.00	11/04/11	02213	1	DAKOTA COUNTY MASTER GARDENERS
4	412296		\$60.00	11/04/11	27790	0	DANG-BOUNLEUTAY, MEILEE
4	412297		\$240.00	11/04/11	20524	0	DEWALD, RINA C.
4	412298		\$6,100.00	11/04/11	22061	0	DISTRIBUTED WEBSITE CORPORATION
4	412299		\$66,492.78	11/04/11	01049	1	EAGAN, CITY OF
4	412300		\$124.50	11/04/11	26331	0	EDUCATION TO GO
4	412301		\$180.00	11/04/11	27841	1	ER CHEER BOOSTERS
4	412302		\$2,405.00	11/04/11	23990	0	FUTURA LANGUAGE PROFESSIONALS
4	412303		\$684.00	11/04/11	24307	1	GREATER MIDWEST FUND RAISING
4	412304		\$180.00	11/04/11	26803	0	HASSAN, RAHMA
4	412305		\$697.71	11/04/11	26918	0	IMB DISTRIBUTION
4	412306		\$3,229.57	11/04/11	02483	0	INTEGRA TELECOM
4	412307		\$178.00	11/04/11	21854	0	JESKE, REBECCA
4	412308		\$144.00	11/04/11	20523	0	JONES, SCOTT
4	412309		\$100.00	11/04/11	24253	0	LOFFLER COMPANIES, INC.
4	412310		\$150.00	11/04/11	26768	0	LUTHERAN SOCIAL SERVICE OF MINNESOTA
4	412311		\$225.00	11/04/11	27595	1	MAAP STARS
4	412312		\$191.00	11/04/11	27353	0	MATTSON, CLARK
4	412313		\$82.00	11/04/11	01321	0	MAUER, KEN
4	412314		\$112.50	11/04/11	25421	0	MEDINA de SMITH, MARIA
4	412315		\$59.75	11/04/11	02395	0	MENARDS
4	412316		\$618.25	11/04/11	08118	0	METRO ATHLETIC SUPPLY
4	412317		\$125.00	11/04/11	08865	5	METRO ECSU
4	412318		\$1,960.00	11/04/11	08865	14	METRO ECSU
4	412319		\$150.00	11/04/11	27454	0	MILLS, NANCY
4	412320		\$373.00	11/04/11	27547	1	MINNESOTA OFFICE TECHNOLOGY GROUP
4	412321		\$300.00	11/04/11	00624	6	MN HISTORICAL SOCIETY
4	412322		\$60.00	11/04/11	24243	0	MUNOZ, MARIBEL
4	412323		\$71.00	11/04/11	00016	2239	NICKLAY, MADELYN
4	412324		\$176.65	11/04/11	25300	1	ORANGE TREE EMPLOYMENT SCREENING
4	412325		\$388.76	11/04/11	03219	1	PEPSI-COLA COMPANY
4	412326		\$120.00	11/04/11	24879	0	PEREZ, MELISSA M.
4	412327		\$4,650.00	11/04/11	27742	1	PERFORMANCE MANAGEMENT GROUP
4	412328		\$109.75	11/04/11	27840	0	PREMIUMS PROMOTIONS & IMPORTS, INC.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	412329		\$60.00	11/04/11	22793	0	RABINOWICZ, JACOB (JACK)
4	412330		\$240.00	11/04/11	26869	0	ROBLES, ISMAEL MIGUEL
4	412331		\$4,025.00	11/04/11	27355	0	SAGE TECHNOLOGY GROUP, LLC
4	412332		\$979.12	11/04/11	09285	2	SAM'S CLUB DIRECT
4	412333		\$50.00	11/04/11	03619	0	SAVAGE CHAMBER OF COMMERCE
4	412334		\$6,374.55	11/04/11	09588	0	SAVAGE, CITY OF
4	412335		\$8,750.00	11/04/11	09588	1	SAVAGE, CITY OF
4	412336		\$302.40	11/04/11	26365	0	SCHENCK, MELISSA
4	412337		\$495.00	11/04/11	24047	0	SCHMIDT, ANA
4	412338		\$738.37	11/04/11	00238	2	SCHOLASTIC BOOK FAIRS
4	412339		\$279.00	11/04/11	27845	0	SCHROER, SHELLY
4	412340		\$722.00	11/04/11	01882	0	SCORE - SOUTH METRO CHAPTER
4	412341		\$550.00	11/04/11	25227	0	SHAW, STACY
4	412342		\$120.00	11/04/11	25420	0	STODDARD, MARIA
4	412343		\$1,653.40	11/04/11	04664	0	SUMMIT PRINT COPY AND MAIL SERVICE
4	412344		\$105.00	11/04/11	25781	0	TAPIA, FRANCIS
4	412345		\$68.00	11/04/11	00826	1	TIERNEY BROTHERS, INC.
4	412346		\$368.70	11/04/11	08203	1	TIES
4	412347		\$400.00	11/04/11	04279	7	UNIVERSITY OF ST. THOMAS
4	412348		\$228.79	11/04/11	04417	1	US FOODSERVICE
4	412349		\$200.00	11/04/11	27839	0	VOLANTE, ALISHA
4	412350		\$157.50	11/04/11	24743	0	WALBRAN, SHARON
4	412351		\$150.00	11/04/11	25560	0	WARSAME, KADRA
4	412352		\$10,266.77	11/04/11	20007	0	WASTE MANAGEMENT
4	412353		\$2,667.00	11/04/11	24793	0	WATCH ME DRAW! LLC
4	412354		\$275.00	11/04/11	27844	0	WGI SPORT OF THE ARTS
4	412355		\$60.00	11/04/11	25837	0	WILLIAMS, REBECCA
4	412356		\$897.59	11/04/11	04451	7	XEROX CORPORATION
4	412357		\$1,067.66	11/04/11	04451	9	XEROX CORPORATION
4	412358		\$6,212.50	11/11/11	26303	0	ALL FURNITURE, INC.
4	412359		\$99.85	11/11/11	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	412360		\$207.18	11/11/11	00551	1	APPERSON
4	412361		\$521.76	11/11/11	00386	1	BARNES & NOBLE INC
4	412362		\$114.00	11/11/11	25425	0	BERRY BLENDZ
4	412363		\$449.00	11/11/11	03544	2	BEST BUY BUSINESS ADVANTAGE ACCOUNT
4	412364		\$169.24	11/11/11	21117	0	BIO CORPORATION
4	412365		\$4,675.72	11/11/11	00477	0	BIX PRODUCE COMPANY
4	412366	Unissued	\$0.00	11/11/11	00477	0	BIX PRODUCE COMPANY
4	412367		\$4,499.28	11/11/11	00397	1	BRO-TEX, INC.
4	412368		\$135.00	11/11/11	00673	0	BURNSVILLE, CITY OF
4	412369		\$776.30	11/11/11	04122	1	CALCULATORS INC.

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	412370		\$3,613.31	11/11/11	27810	1	CASCIO INTERSTATE MUSIC
4	412371		\$990.02	11/11/11	25513	1	CHURCH OFFSET PRINTING, INC.
4	412372		\$218.25	11/11/11	00647	0	CROWN RENTAL, INC.
4	412373		\$290.40	11/11/11	24563	0	CRYSTAL BROOK DIRECT
4	412374		\$881.09	11/11/11	00279	0	D.S.D., INC.
4	412375		\$2,835.28	11/11/11	00605	0	DOYLE SECURITY PRODUCTS
4	412376		\$546.89	11/11/11	01064	0	EARL F. ANDERSEN-DIVISION OF SAFETY SIG
4	412377		\$635.62	11/11/11	04387	1	GRAINGER
4	412378		\$104.32	11/11/11	25792	0	GRAPHITE PENCIL COMPANY
4	412379		\$1,417.35	11/11/11	26309	1	HARMON, INC.
4	412380		\$1,041.30	11/11/11	26677	1	HEINEMANN-RAINTREE CLASSROOM
4	412381		\$724.93	11/11/11	09046	0	HI TECH REFRIGERATION
4	412382		\$11,489.90	11/11/11	09318	1	HILLYARD INC - MINNEAPOLIS
4	412383	Unissued	\$0.00	11/11/11	09318	1	HILLYARD INC - MINNEAPOLIS
4	412384		\$540.00	11/11/11	01784	2	HIRSHFIELD'S PAINT MANUFACTURING
4	412385		\$308.94	11/11/11	04818	0	HORIZON COMMERCIAL POOL SUPPLY
4	412386		\$200.00	11/11/11	23420	0	IXL LEARNING, INC.
4	412387		\$652.00	11/11/11	01134	0	JIM COOPERS TIRE & AUTO STORES
4	412388		\$6,541.50	11/11/11	27253	0	LANDS BEST FOODS LLC
4	412389		\$543.19	11/11/11	05077	0	LOCKSAFE, INC.
4	412390		\$577.00	11/11/11	21114	1	LUNCHBYTE SYSTEMS
4	412391		\$25,009.55	11/11/11	20740	2	MCGRAW-HILL COMPANIES
4	412392		\$336.25	11/11/11	22385	0	METRO TRANSIT
4	412393		\$1,905.00	11/11/11	09509	2	MINITEX
4	412394		\$373.00	11/11/11	27547	1	MINNESOTA OFFICE TECHNOLOGY GROUP
4	412395		\$842.40	11/11/11	27205	0	MONDO PUBLISHING
4	412396		\$8.10	11/11/11	02544	1	MTI DISTRIBUTING CO.
4	412397		\$12.99	11/11/11	03519	0	NAPA AUTO PARTS
4	412398		\$18.35	11/11/11	03091	4	NCS PEARSON INC
4	412399		\$137.61	11/11/11	01197	1	NEXT DAY GOURMET
4	412400		\$853.97	11/11/11	02489	1	OFFICE DEPOT COMPANY
4	412401		\$107.65	11/11/11	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	412402		\$130.02	11/11/11	27809	0	PROVANTAGE
4	412403		\$55.93	11/11/11	07235	0	REALLY GOOD STUFF
4	412404		\$1,114.70	11/11/11	23374	0	RECYCLE TECHNOLOGIES, INC.
4	412405	Unissued	\$0.00	11/11/11	23374	0	RECYCLE TECHNOLOGIES, INC.
4	412406		\$104.99	11/11/11	05511	0	RED WING SHOE STORE
4	412407		\$865.16	11/11/11	21851	0	RED WING SHOE STORE
4	412408		\$539.91	11/11/11	27518	1	SCHOOL SPECIALTY
4	412409		\$278.71	11/11/11	25097	1	SCHOOL SPECIALTY INC

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	412410		\$1,422.46	11/11/11	27772	0	SEWER DAWGS PLUMBING & DRAINS LLC
4	412411		\$39.95	11/11/11	27829	1	SHARE-IT - DIGITAL RIVER INC
4	412412		\$3,793.25	11/11/11	03587	1	SIMPLEX GRINNELL
4	412413		\$32.00	11/11/11	03553	0	SOUTHPAW ENTERPRISES, INC.
4	412414		\$118.72	11/11/11	26913	0	SOUTHWEST PLASTIC BINDING COMPANY
4	412415		\$72.51	11/11/11	24021	0	SPIRAL BINDING COMPANY, INC.
4	412416		\$989.99	11/11/11	03640	1	STAPLES ADVANTAGE
4	412417		\$37,995.00	11/11/11	05995	1	STRATEGIC EQUIPMENT
4	412418		\$259.00	11/11/11	23998	2	SUMMIT FACILITY & KITCHEN SERVICE
4	412419		\$2,519.00	11/11/11	27816	0	TEKVISIONS INC.
4	412420		\$170.45	11/11/11	01377	0	THERAPY SHOPPE
4	412421		\$276.47	11/11/11	08203	1	TIES
4	412422		\$3,025.00	11/11/11	04498	1	TRUGREEN
4	412423		\$7,963.08	11/11/11	04417	1	US FOODSERVICE
4	412424	Unissued	\$0.00	11/11/11	04417	1	US FOODSERVICE
4	412425		\$638.26	11/11/11	04321	1	WARD'S NATURAL SCIENCE EST. LLC
4	412426		\$291.11	11/11/11	22496	0	WILLIAM V. MACGILL & CO.
<b>Check Count</b>	<b>857</b>	<b>Grand Total</b>	<b>\$2,331,657.20</b>				

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1003727		\$97.68	10/05/11	88888	16318	ANDERSON, SARAH R
1	1003728		\$35.52	10/05/11	88888	16309	BAIMA, STEPHANIE A
1	1003729		\$115.00	10/05/11	88888	15549	BECKER, BRENDA S
1	1003730		\$115.00	10/05/11	88888	11213	BEERLING, LORIE A
1	1003731		\$22.56	10/05/11	88888	9363	BIEN, BERNADETTE L
1	1003732		\$137.02	10/05/11	88888	16899	BLACK, DIANE M
1	1003733		\$18.01	10/05/11	88888	11821	BLANDIN, MELISSA
1	1003734		\$75.74	10/05/11	88888	12947	BLOM, ANNE E
1	1003735		\$380.48	10/05/11	88888	11279	BRANDNER, RENEE
1	1003736		\$63.55	10/05/11	88888	7298	BRENNAN, CAROL ANN
1	1003737		\$130.00	10/05/11	88888	9373	BROWN, MARY KAY
1	1003738		\$130.00	10/05/11	88888	10851	BURNS, POLLYANNA M
1	1003739		\$109.00	10/05/11	88888	14916	BURR, DAVID K
1	1003740		\$130.00	10/05/11	88888	7863	CASTLE, KATHERINE
1	1003741		\$22.20	10/05/11	88888	14360	CECKA, NANETTE
1	1003742		\$115.00	10/05/11	88888	16392	CHAMBERLAND, TAUSHA
1	1003743		\$25.00	10/05/11	88888	15074	CHAMERLIK, KAREN
1	1003744		\$56.56	10/05/11	88888	14949	CHRISTENSON, ANNE
1	1003745		\$51.95	10/05/11	88888	5747	CORDAHL, AMBER
1	1003746		\$200.63	10/05/11	88888	17322	CZAPAR, KELLY N
1	1003747		\$23.32	10/05/11	88888	17507	DESTASIO-ANDERSON, MELISSA A
1	1003748		\$130.00	10/05/11	88888	16794	DONNOHUE, ROSE MARIE
1	1003749		\$17.76	10/05/11	88888	17497	EISENBERG, RACHELLE L
1	1003750		\$44.40	10/05/11	88888	9940	ELVESTAD, JANET
1	1003751		\$115.00	10/05/11	88888	12411	ERZ, MARCIA
1	1003752		\$130.00	10/05/11	88888	12974	EVANS, CHRISTINE O
1	1003753		\$108.69	10/05/11	88888	14105	FETTIG, JENNIFER
1	1003754		\$24.42	10/05/11	88888	17592	FLORES, ROSA
1	1003755		\$132.14	10/05/11	88888	4110	GOETZ, DEBORAH E
1	1003756		\$130.00	10/05/11	88888	11971	GOODING, DIANE
1	1003757		\$47.68	10/05/11	88888	14219	GRIES, BRENDA J
1	1003758		\$130.00	10/05/11	88888	14501	HARRISON, STACY LYNN
1	1003759		\$115.00	10/05/11	88888	14710	HARTOG, KARRA L
1	1003760		\$130.00	10/05/11	88888	6564	HAUGEN, DEBORAH
1	1003761		\$130.00	10/05/11	88888	10045	HEID, DEBRA L
1	1003762		\$225.00	10/05/11	88888	8309	HENDRIX, EUGENIA M
1	1003763		\$130.00	10/05/11	88888	15522	HERBY, BETH ANN
1	1003764		\$115.00	10/05/11	88888	6687	HILL, GWEN LOUISE
1	1003765		\$115.00	10/05/11	88888	11153	HOLEWA, MARY A
1	1003766		\$626.62	10/05/11	88888	13202	HRIMNAK, SANDI J
1	1003767		\$130.00	10/05/11	88888	11106	HUBERTY, LORI A

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1003768		\$53.55	10/05/11	88888	3547	HUGSTAD-VAA, JENNIFER JO
1	1003769		\$19.51	10/05/11	88888	13396	HUTCHINSON, JENNIFER L
1	1003770		\$130.00	10/05/11	88888	9093	JACKSON, DEBORAH K
1	1003771		\$128.24	10/05/11	88888	13691	JARZYNA-INGLES, ANNE W
1	1003772		\$25.00	10/05/11	88888	10293	JOOSTEN, NANCY
1	1003773		\$62.52	10/05/11	88888	16004	JORGENSON, SHANNON E
1	1003774		\$130.00	10/05/11	88888	10524	KAISER, DEBRA
1	1003775		\$130.00	10/05/11	88888	14370	KALMES, JENNIFER L
1	1003776		\$97.80	10/05/11	88888	14479	KIBLER, JEANNE
1	1003777		\$130.00	10/05/11	88888	16218	KNUDSEN, KAREN RENE
1	1003778		\$58.67	10/05/11	88888	16789	KRONABETTER, JULIE R
1	1003779		\$130.23	10/05/11	88888	17129	KUPLIC, DONALD P
1	1003780		\$115.00	10/05/11	88888	17082	LADUKE, LIZETTE
1	1003781		\$130.00	10/05/11	88888	6171	LARSON, ARLENE R
1	1003782		\$130.00	10/05/11	88888	16705	LICHLITER, JENNIFER M
1	1003783		\$130.00	10/05/11	88888	15723	LINDSTROM, HEIDI M
1	1003784		\$130.00	10/05/11	88888	7539	LOHER, DIANE M
1	1003785		\$130.00	10/05/11	88888	15804	LUCKE, DEBRA
1	1003786		\$22.48	10/05/11	88888	14836	MACDONALD, POLLY G
1	1003787		\$115.00	10/05/11	88888	10140	MACKEY, GALE M
1	1003788		\$130.00	10/05/11	88888	14860	MARTIN, JOAN M
1	1003789		\$115.00	10/05/11	88888	12203	MAY, MARIE T
1	1003790		\$130.00	10/05/11	88888	14194	MAYERHOFER, TAMERA K
1	1003791		\$115.00	10/05/11	88888	17146	MCDONALD, PATRICIA A
1	1003792		\$115.00	10/05/11	88888	15761	MCGAHA, MARIETTA R
1	1003793		\$115.00	10/05/11	88888	14646	MEEHAN, ANNE
1	1003794		\$17.69	10/05/11	88888	2063	MILLER, DIANE
1	1003795		\$115.00	10/05/11	88888	16494	MILLER, PAULA A
1	1003796		\$130.00	10/05/11	88888	15815	MOSSER, DAWN M
1	1003797		\$115.00	10/05/11	88888	14292	NEHER, TAMALA SUE
1	1003798		\$115.00	10/05/11	88888	14675	NEISEN, LUANN M
1	1003799		\$71.60	10/05/11	88888	15112	NELSON, TARA A
1	1003800		\$139.86	10/05/11	88888	13692	NIEMIEC, ALICIA
1	1003801		\$130.00	10/05/11	88888	15716	PEKAR, MELISSA G
1	1003802		\$115.00	10/05/11	88888	16082	PHENICIE, ELIZABETH J
1	1003803		\$130.00	10/05/11	88888	16712	QUAST, LUCIA JANE
1	1003804		\$130.00	10/05/11	88888	11522	RAMLOW, NANCY
1	1003805		\$170.00	10/05/11	88888	14658	RAY, STEPHEN
1	1003806		\$130.00	10/05/11	88888	15406	REUDER, ROXY
1	1003807		\$67.49	10/05/11	88888	14609	ROESKE, MELISSA L
1	1003808		\$16.65	10/05/11	88888	12294	RUMPZA, LAURIE
1	1003809		\$289.80	10/05/11	88888	17562	SAHLI, SCOTT J

# Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1003810		\$130.00	10/05/11	88888	17133	SAMPSON, JENNIFER A
1	1003811		\$130.00	10/05/11	88888	12413	SANDBERG, ANN
1	1003812		\$115.00	10/05/11	88888	9355	SCHMID, CHERYL
1	1003813		\$115.00	10/05/11	88888	13875	SCHROEDER, LINDA S
1	1003814		\$115.00	10/05/11	88888	15161	KURRE, LESLIE J
1	1003815		\$115.00	10/05/11	88888	14671	SMITH, TRACY J
1	1003816		\$49.97	10/05/11	88888	10823	SMOLKE, ANGELA S C
1	1003817		\$63.92	10/05/11	88888	6968	SODERHOLM, WM ERIC
1	1003818		\$102.29	10/05/11	88888	11808	SPODEN, ANNEMARIE
1	1003819		\$225.00	10/05/11	88888	14961	SPRY, KARIE
1	1003820		\$86.18	10/05/11	88888	6874	STEAD, AMY JO
1	1003821		\$292.21	10/05/11	88888	6851	STEPHES, THOMAS J
1	1003822		\$130.00	10/05/11	88888	11230	STICHA, JAYNE
1	1003823		\$130.00	10/05/11	88888	12967	TEACHOUT, EVI SUE
1	1003824		\$115.00	10/05/11	88888	17155	TEAL, DARLA L
1	1003825		\$40.00	10/05/11	88888	11948	TOELLER, SANDRA L
1	1003826		\$115.00	10/05/11	88888	11948	TOELLER, SANDRA L
1	1003827		\$130.00	10/05/11	88888	10288	TOMOSON, RHONDA G
1	1003828		\$130.00	10/05/11	88888	11063	TOTH, LYNN A
1	1003829		\$130.00	10/05/11	88888	16491	VITALI, ALICIA F
1	1003830		\$19.43	10/05/11	88888	17161	WEATHERFORD, ANDREA M
1	1003831		\$130.00	10/05/11	88888	12021	WEINGARTZ, MARY L
1	1003832		\$43.29	10/05/11	88888	16338	WICKHAM, LAURA
1	1003833		\$130.00	10/05/11	88888	17160	YIU, CAROL S
1	1003834		\$96.04	10/12/11	88888	17210	ACKERMAN, BRIANNA M
1	1003835		\$8.55	10/12/11	88888	9746	ALBERTUS, CANDY J
1	1003836		\$37.41	10/12/11	88888	16377	ALEXON, BETH J
1	1003837		\$114.94	10/12/11	88888	13406	ALLEN, SUSAN M
1	1003838		\$21.03	10/12/11	88888	6452	BERG, JANET
1	1003839		\$38.30	10/12/11	88888	14963	BROADY, JOANNE
1	1003840		\$137.70	10/12/11	88888	17526	BOON, RYAN C
1	1003841		\$63.72	10/12/11	88888	13495	BROWN, CHRISTOPHER M
1	1003842		\$110.00	10/12/11	88888	6314	BUSCH, DORIEN C
1	1003843		\$76.08	10/12/11	88888	17292	CALNON, JENNIFER
1	1003844		\$13.99	10/12/11	88888	16356	CODDINGTON, LAURIE
1	1003845		\$75.56	10/12/11	88888	11980	DERENDAL, BARBARA L
1	1003846		\$21.21	10/12/11	88888	14641	ENGSTROM, HEATHER L
1	1003847		\$38.02	10/12/11	88888	15993	FAUST, DANIELLE M
1	1003848		\$70.62	10/12/11	88888	17294	HAMILTON, ISAAC L
1	1003849		\$44.13	10/12/11	88888	14594	HEWETT, THOMAS
1	1003850		\$44.52	10/12/11	88888	15381	KRAL, MELISSA M
1	1003851		\$100.00	10/12/11	88888	2257	LIPPERT, MARY E

# Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1003852		\$44.88	10/12/11	88888	12303	LOESCH, JAKE
1	1003853		\$35.00	10/12/11	88888	17324	MALONE, MEGGAN J
1	1003854		\$360.00	10/12/11	88888	9785	MCCARTHY, JENNIFER
1	1003855		\$13.96	10/12/11	88888	9785	MCCARTHY, JENNIFER
1	1003856		\$9.97	10/12/11	88888	16679	MERKLING, ANGELA MARTIN
1	1003857		\$47.79	10/12/11	88888	14187	MILLER, CHAD
1	1003858		\$82.25	10/12/11	88888	12889	MOORLACH, BRIAN
1	1003859		\$54.98	10/12/11	88888	7326	MORRISSETTE, BRUCE P
1	1003860		\$42.45	10/12/11	88888	7257	O'REILLY, JOHN T
1	1003861		\$63.49	10/12/11	88888	17003	OLSON, ANGELA JOY
1	1003862		\$9.38	10/12/11	88888	16363	PENDER, BRIAN
1	1003863		\$104.85	10/12/11	88888	16624	PERRY, JESSICA A
1	1003864		\$16.10	10/12/11	88888	12064	PETERSON, LAURA J
1	1003865		\$51.06	10/12/11	88888	17555	POSTHUMUS, ANNA J
1	1003866		\$186.65	10/12/11	88888	4356	SIMON, GLENN D.
1	1003867		\$84.00	10/12/11	88888	14619	SLATTERY, CARA
1	1003868		\$50.06	10/12/11	88888	10823	SMOLKE, ANGELA S C
1	1003869		\$3.69	10/12/11	88888	13700	SWANSON, MARGO
1	1003870		\$19.54	10/12/11	88888	17569	TAYLOR, WILLIE
1	1003871		\$24.40	10/12/11	88888	17569	TAYLOR, WILLIE
1	1003872		\$75.93	10/12/11	88888	11330	WEBBER, JEFFREY
1	1003873		\$94.57	10/12/11	88888	16543	WILLIAMS, ROXANNE J
1	1003874		\$37.45	10/12/11	88888	184	WOLF, PATRICIA ANNE
1	1003875		\$263.70	10/14/11	88888	17589	WINTZ, SHANNON L
1	1003876		\$27.59	10/19/11	88888	11817	ALVEY, HEATHER
1	1003877		\$140.00	10/19/11	88888	12349	BAKKEN, ANN
1	1003878		\$24.42	10/19/11	88888	4467	BARLAGE, SUSAN
1	1003879		\$14.43	10/19/11	88888	7839	BARNES, CHERISE C
1	1003880		\$33.08	10/19/11	88888	13957	BERRA, ANGELA M
1	1003881		\$22.03	10/19/11	88888	4032	BIAGINI, LAURIE
1	1003882		\$250.00	10/19/11	88888	15858	BLUM, CAROL E
1	1003883		\$7.83	10/19/11	88888	9960	BOEKHOFF, LYNETTE
1	1003884		\$101.52	10/19/11	88888	8725	BORNE, SUSAN R
1	1003885		\$33.75	10/19/11	88888	15074	CHAMERLIK, KAREN
1	1003886		\$225.37	10/19/11	88888	9689	FINN, FAY E
1	1003887		\$820.56	10/19/11	88888	9689	FINN, FAY E
1	1003888		\$86.36	10/19/11	88888	7399	GILES, SHARI M THEIS
1	1003889		\$27.77	10/19/11	88888	8557	HANSMANN, PATRICIA I
1	1003890		\$159.28	10/19/11	88888	8309	HENDRIX, EUGENIA M
1	1003891		\$33.30	10/19/11	88888	12301	HJERMSTAD, HEATHER
1	1003892		\$298.54	10/19/11	88888	9267	HOLDEN, MATTHEW J
1	1003893		\$115.94	10/19/11	88888	14623	JOHNSHOY, JANET

# Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1003894		\$19.16	10/19/11	88888	16004	JORGENSON, SHANNON E
1	1003895		\$13.26	10/19/11	88888	14147	KLINNERT, ELIZABETH
1	1003896		\$59.61	10/19/11	88888	7847	KOLSTAD, MICHELE M
1	1003897		\$16.19	10/19/11	88888	5733	LAWRENCE, ROELY
1	1003898		\$420.00	10/19/11	88888	16896	NAEF, NATHAN A
1	1003899		\$86.58	10/19/11	88888	17089	OKORIE, ONYINYECHI B
1	1003900		\$29.08	10/19/11	88888	12479	OSCARSON, KRISTI R
1	1003901		\$47.45	10/19/11	88888	16633	RANDALL, DANA M
1	1003902		\$42.01	10/19/11	88888	16999	RENKEN, CARISSA M
1	1003903		\$16.24	10/19/11	88888	11543	RUHLAND, MARIA
1	1003904		\$32.66	10/19/11	88888	12866	SCHMIDT, DAWN
1	1003905		\$75.00	10/19/11	88888	17053	SCHROEDER, MICHELLE R
1	1003906		\$100.46	10/19/11	88888	14961	SPRY, KARIE
1	1003907		\$10.00	10/19/11	88888	16213	STAHLY, JANICE
1	1003908		\$47.82	10/19/11	88888	16046	STRAHOTA, SARA J
1	1003909		\$126.98	10/19/11	88888	17158	STRAWN, PAMELA J
1	1003910		\$21.26	10/19/11	88888	13437	SULLIVAN, JODI L
1	1003911		\$21.43	10/19/11	88888	16348	VILLE, JUANITA
1	1003912		\$50.62	10/19/11	88888	16023	VODNICK, SARAH A
1	1003913		\$48.81	10/19/11	88888	11858	WALTER, VERONICA
1	1003916		\$26.81	10/26/11	88888	15982	ANDERSON, BJORN RS
1	1003917		\$95.36	10/26/11	88888	12947	BLOM, ANNE E
1	1003918		\$200.00	10/26/11	88888	16826	BARR, BARBARA M
1	1003919		\$232.66	10/26/11	88888	12806	CORBAY, STEPHANIE A
1	1003920		\$400.00	10/26/11	88888	16560	CLEGG, RANDALL B
1	1003921	Void	\$75.00	10/26/11	88888	15522	HERBY, BETH ANN
1	1003922		\$26.64	10/26/11	88888	17294	HAMILTON, ISAAC L
1	1003923		\$110.45	10/26/11	88888	7047	JAEGER, JEAN M
1	1003924		\$59.99	10/26/11	88888	10924	MARQUARDT, VERA A
1	1003925		\$35.00	10/26/11	88888	14646	MEEHAN, ANNE
1	1003926		\$260.35	10/26/11	88888	7845	MEHDIZADEH, ELAINE H
1	1003927		\$15.53	10/26/11	88888	13382	MIKELSON, TERESA
1	1003928		\$22.70	10/26/11	88888	13426	MILINOVICH, CHRIS M
1	1003929		\$42.92	10/26/11	88888	16166	RIDER, LISA K
1	1003930		\$28.00	10/26/11	88888	12413	SANDBERG, ANN
1	1003931		\$121.17	10/26/11	88888	14619	SLATTERY, CARA
1	1003932		\$180.93	10/26/11	88888	17542	SMITH, JACQUELINE J
1	1003933		\$19.96	10/26/11	88888	6874	STEAD, AMY JO
1	1003934		\$24.40	10/26/11	88888	17569	TAYLOR, WILLIE
1	1003935		\$126.54	10/26/11	88888	17535	THOMPSON, MARGARET B
1	1003936		\$75.00	10/26/11	88888	17453	WALLACE, JOY M
1	1003937		\$44.97	10/26/11	88888	7858	WARMKA, CHERI R

# Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1003938		\$102.12	10/26/11	88888	17539	WOOD, EMILY L
1	1003939		\$36.91	10/26/11	88888	16232	WORKMAN, CAROLYN J
1	1003940		\$36.45	11/03/11	88888	9569	ANDREWS, DONNA
1	1003941		\$11.55	11/03/11	88888	11018	BARRETT, MARY LU
1	1003942		\$24.01	11/03/11	88888	15237	BEAL, DIANE E
1	1003943		\$125.36	11/03/11	88888	17563	BLACK, KRISTINE C
1	1003944		\$106.04	11/03/11	88888	9748	BLAIR, FRANCES M.
1	1003945		\$2.77	11/03/11	88888	11821	BLANDIN, MELISSA
1	1003946		\$2.97	11/03/11	88888	11821	BLANDIN, MELISSA
1	1003947		\$8.47	11/03/11	88888	11821	BLANDIN, MELISSA
1	1003948		\$28.79	11/03/11	88888	17545	DONAHUE, KARA
1	1003949		\$75.00	11/03/11	88888	16794	DONNOHUE, ROSE MARIE
1	1003950		\$39.94	11/03/11	88888	11833	DOUGLAS, LORI
1	1003951		\$47.37	11/03/11	88888	8217	DWIRE, MELINDA
1	1003952		\$137.02	11/03/11	88888	17236	GABBERT, LINLEY K
1	1003953		\$4.79	11/03/11	88888	14501	HARRISON, STACY LYNN
1	1003954		\$75.00	11/03/11	88888	15522	HERBY, BETH ANN
1	1003955		\$40.52	11/03/11	88888	14594	HEWETT, THOMAS
1	1003956		\$158.63	11/03/11	88888	14601	HOESCHEN, KERRY
1	1003957		\$31.96	11/03/11	88888	14601	HOESCHEN, KERRY
1	1003958		\$11.77	11/03/11	88888	274	KLATTE, JEAN H
1	1003959		\$17.17	11/03/11	88888	274	KLATTE, JEAN H
1	1003960		\$44.12	11/03/11	88888	16188	KLOECKL, SARAH ANN
1	1003961		\$96.35	11/03/11	88888	16789	KRONABETTER, JULIE R
1	1003962		\$30.94	11/03/11	88888	7431	LANDMARK, SHARON K
1	1003963		\$141.21	11/03/11	88888	11875	MARSHALL, DEBRA L
1	1003964		\$78.44	11/03/11	88888	14130	MCCROSKEY, SHARI
1	1003965		\$200.00	11/03/11	88888	15733	MCDERMOTT-BATY, JODY
1	1003966		\$35.00	11/03/11	88888	17146	MCDONALD, PATRICIA A
1	1003967		\$70.49	11/03/11	88888	11073	MEYER, CHAD
1	1003968		\$288.87	11/03/11	88888	9501	MOSEY, PATRICIA
1	1003969		\$57.82	11/03/11	88888	8086	NEPSUND, JEFF L
1	1003970		\$63.10	11/03/11	88888	13431	PAETZOLD, ROBERT JAMES
1	1003971		\$9.16	11/03/11	88888	11739	PARISEAU, MARCIA L
1	1003972		\$26.32	11/03/11	88888	15699	PORTO, TAMERA L
1	1003973		\$85.07	11/03/11	88888	11789	RAU, JESSICA
1	1003974		\$40.22	11/03/11	88888	15952	RISIUS, SUSAN L
1	1003975		\$36.57	11/03/11	88888	16194	SCALZO, KRISTIN
1	1003976		\$44.29	11/03/11	88888	10820	SHELDEN, JON
1	1003977		\$104.46	11/03/11	88888	10911	SILVERS, KATHRYN
1	1003978		\$36.41	11/03/11	88888	10823	SMOLKE, ANGELA S C
1	1003979		\$24.42	11/03/11	88888	17569	TAYLOR, WILLIE

# Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1003980		\$195.00	11/03/11	88888	17289	THOMPSON, LINDEE G
1	1003981		\$50.00	11/03/11	88888	8543	TOLLERUD, TERESA JO
1	1003982		\$2,080.00	11/03/11	88888	7415	UMHOEFER, THOMAS C
1	1003983		\$17.21	11/03/11	88888	13905	WENDLING, PAULA L
1	1003984		\$4,566.00	11/03/11	88888	11756	ERICKSON, CONSTANCE
<b>Check Count</b>	<b>256</b>	<b>Grand Total</b>	<b>\$30,529.13</b>				



**Agenda II B-5  
November 17, 2011**

**TO: Dr. Randall Clegg, Superintendent**  
**FROM: Lisa K. Rider, Executive Director of Business Services**  
**DATE: November 17, 2011**  
**RE: Budget Analysis for the Month Ending October 2011**

**RECOMMENDATION:** That the Board accept the Budget Analysis for the month ending October 31, 2011

The October Budget Reports are presented for Board information and review. The reports indicate that year-to-date expenditures plus encumbrances in all funds total \$37,823,986.03 or 23.82% of the Adopted Budget. Year-to-date revenue in all funds total \$59,131,006.75 or 40.97% of the Revised Budget.

Additional financial reports and summaries are provided to allow monthly monitoring of the budget. With respect to Revenue, we are furnishing two reports:

Revenue Summary By Fund  
 Revenue Summary By Source

Four expenditure reports are included in the board packet as follows:

Expenditure Summary By Fund  
 Expenditure By Object  
 Expenditure By Program  
 Expenditure By Building

All of the reports show last year's actual figures, this year's budget and this year's activity to date. Additional detail is available upon request.

To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, graphs have been developed as follows:

Cash and Investments By Month for Last year and Current year  
 General Fund Revenues Year-to-Date for Last year and Current year  
 All Funds Revenue Year-to-Date for Last year and Current year  
 General Fund Expenditures Year-to-Date for Last year and Current year  
 All Funds Expenditure Year-to-Date for Last year and Current year

All of the reports and graphs are presented on a monthly basis together with comments regarding identified deviations or unanticipated occurrences. I would be glad to answer any questions regarding these reports.

REPORT: EXPREV 003 REVENUES - SUMMARY BY FUND

RUN: TUE 032712 09:37 PAGE 1

DIST 0191 Burnsville-Eagan-Savage ISD191 STATEMENT OF REVENUE  
 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

ACCT STATUS: Active and Next Year Accts

ACCOUNT RANGES: 01 TO 99-999

FD	PRIOR YEAR ACTUAL	REVISIED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
01 GENERAL	114,767,560.60	107,063,465	16,804,289.41	56,356,031.55	50,707,433.45	47.36 %
02 FOOD SERVICE	4,470,206.54	4,401,423	387,419.43	389,262.44	4,012,160.56	91.15 %
04 COMMUNITY SERVICE	6,533,763.04	5,978,778	144,794.78-	1,866,429.13	4,112,348.87	68.78 %
06 CAPITAL PROJECTS	16,910,670.09	100,000	2,152.65	2,336.08	97,663.92	97.66 %
07 DEBT SERVICE	6,910,581.06	7,349,812	21,844.35	87,339.41	7,262,472.59	98.81 %
08 FLEX BENEFIT FUND	841,936.15	925,000	38,700.64	137,399.09	787,600.91	85.14 %
09 SCHOLARSHIP FUND	58,064.11	17,250	0.00	0.00	17,250.00	100.00 %
11 RHEAUME EDUCATIONAL FUND	6.93	50	0.00	0.00	50.00	100.00 %
12 K ROGERS SCHOLARSHIP	6.55	0	0.00	0.00	0.00	0.00 %
15 CAFE	117,893.09	94,733	11,420.94	25,316.04	69,416.96	73.27 %
20 ISF - DENTAL	898,012.39	961,500	0.00	0.00	961,500.00	100.00 %
21 ISF - POST RETIREMENT BENEFITS	1,150,250.75	1,157,500	0.00	0.00	1,157,500.00	100.00 %
22 ISF - HEALTH SELECT 105	15,348,336.77	13,393,410	0.00	0.00	13,393,410.00	100.00 %
25 OPEB REVOCABLE TRUST	947,880.15	1,205,000	172,852.52	311,903.11	893,096.89	74.11 %
47 POST EMPLOYMENT BENEFITS	1,634,512.19	1,662,320	0.00	0.00	1,662,320.00	100.00 %
*** REPORT TOTALS:	170,589,680.41	144,310,241	17,293,885.16	59,176,016.85	85,134,224.15	58.99 %

**BURNSVILLE-EAGAN-SAVAGE**

**Independent School District 191**

**DISTRICT REVENUES**

**BY**

**SOURCE**

**WITHIN FUND**

**October, 2011**

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 1

ACCT STATUS: Active and Next Year Accts		ACCOUNT RANGES: 01 TO 99-999-999-999-999				FISCAL YEAR 201107	
SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING	
001 01	21,188,276.58	23,708,615	6,774,223.70	8,814,530.08	14,894,084.92	62.82 %	
004	TAX INCREMENT FINANCE - TIF	3,349.13	0	0.00	0.00	0.00 %	
009	FISCAL DISPARITIES	2,929,717.50	0	0.00	0.00	0.00 %	
010	COUNTY APPORTIONMENT	223,587.72	0	0.00	0.00	0.00 %	
019	MISC LOCAL TAXES	9,688.28	0	0.00	2,263.73	2,263.73- 0.00 %	
020	PROPERTY TAX SHIFT	8,132,867.68	0	0.00	0.00	0.00 %	
021	TUITION MN SCHL DIST	175,477.09	0	750.00	750.00	750.00- 0.00 %	
050	FEES	570,634.46	0	69,959.43	179,426.22	179,426.22- 0.00 %	
060	ADMISSION	225,246.35	0	16,676.95	57,580.96	57,580.96- 0.00 %	
071	MEDICAL ASSIST REVENUE	210,788.56	80,400	28,548.66	47,808.99	32,591.01 40.53 %	
092	INTEREST EARNINGS	20,594.06	0	585.37	1,491.65	1,491.65- 0.00 %	
093	RENTAL OF FACILITIES	166,728.38	0	14,574.00	51,645.76	51,645.76- 0.00 %	
096	GIFTS & BEQUESTS	283,139.74	0	28,626.85	77,770.36	77,770.36- 0.00 %	
099	MISC LOCAL REVENUE	673,823.34	552,267	109,635.39	185,362.51	366,904.49 66.43 %	
201	ENDOWMENT AID	292,499.04	0	0.00	155,163.62	155,163.62- 0.00 %	
211	GENERAL EDUCATION AID	64,113,960.36	62,187,765	7,544,203.19	38,211,245.93	23,976,519.07 38.55 %	
213	FND AID-SHARED TIME	28,028.28	20,000	0.00	34,945.68	14,945.68- 74.72-%	

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 2

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
227 01	1,886.71	0	169.73	565.78	565.78-	0.00 %
234	242,162.95	242,163	207,419.29	207,419.29	34,743.71	14.34 %
258	2,390.07	3,143	2,047.61	2,047.61	1,095.39	34.85 %
299	8,132,867.68-	0	0.00	0.00	0.00	0.00 %
300	3,381,037.21	3,105,706	48,033.10	1,020,288.90	2,085,417.10	67.14 %
360	12,416,066.26	11,647,569	690,389.76	5,892,977.54	5,754,591.46	49.40 %
369	30,329.00	0	0.00	0.00	0.00	0.00 %
370	80,992.00	15,000	13,490.00	16,640.00	1,640.00-	10.93-%
400	5,404,205.50	5,259,564	1,239,895.21	1,239,895.21	4,019,668.79	76.42 %
405	143,046.37	141,273	0.00	0.00	141,273.00	100.00 %
621	102,486.76	100,000	15,061.17	30,338.21	69,661.79	69.66 %
625	1,847,418.90	0	0.00	125,873.52	125,873.52-	0.00 %
*** 01 GENERAL	114,767,560.60	107,063,465	16,804,289.41	56,356,031.55	50,707,433.45	47.36 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 3

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
092 02 INTEREST	1,320.04	0	0.00	0.00	0.00	0.00 %
099 MISC LOCAL REVENUE	5,726.97	0	812.50	1,430.26	1,430.26-	0.00 %
319 STATE AID	170,730.85	152,911	0.00	0.00	152,911.00	100.00 %
400 FED AID & GRANTS	27,636.42	0	0.00	0.00	0.00	0.00 %
471 FEDERAL AID	284,966.69	203,700	0.00	0.00	203,700.00	100.00 %
472 FREE/REDUCED AID	1,263,322.34	1,304,197	0.00	0.00	1,304,197.00	100.00 %
473 COMMODITY CASH REBATES	91,206.87	80,000	2,443.09	2,443.09	77,556.91	96.94 %
474 COMMODITY DIST PROG	161,397.54	135,000	0.00	0.00	135,000.00	100.00 %
475 SPECIAL MILK PROGRAM	1,826.87	1,815	0.00	0.00	1,815.00	100.00 %
476 FED SCH BREAKFAST PRG	404,955.22	385,960	0.00	0.00	385,960.00	100.00 %
477 CASH IN LIEU/COMMODY	2,856.79	0	0.00	0.00	0.00	0.00 %
601 SALES TO PUPILS	1,945,202.55	2,041,298	369,749.80	370,776.30	1,670,521.70	81.83 %
606 SALES TO ADULTS	43,242.60	46,842	7,665.00	7,665.00	39,177.00	83.63 %
608 SPEC FUNCTION-FOOD	64,334.54	49,700	5,949.04	5,949.04	43,750.96	88.03 %
621 SALE SVCS/RESALE MAT	184.75	0	0.00	198.75	198.75-	0.00 %
622 SALE OF MATERIALS	245.50	0	800.00	800.00	800.00-	0.00 %
624 SALE OF EQUIPMENT	1,050.00	0	0.00	0.00	0.00	0.00 %
*** 02 FOOD SERVICE	4,470,206.54	4,401,423	387,419.43	389,262.44	4,012,160.56	91.15 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 4

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
001 04						
001 MAINTENANCE LEVY	815,359.18	969,935	0.00	0.00	969,935.00	100.00 %
004 TAX INCREMENT FINANCE - TIF	133.49	0	0.00	0.00	0.00	0.00 %
009 FISCAL DISPARITIES	113,924.48	0	0.00	0.00	0.00	0.00 %
019 MISC LOCAL TAXES	503.95	0	0.00	0.00	0.00	0.00 %
020 PROPERTY TAX SHIFT	474,436.90	0	0.00	0.00	0.00	0.00 %
040 TUITION FROM PATRONS	4,256,112.88	3,534,200	215,445.51-	1,525,885.65	2,008,314.35	56.82 %
050 FEES	29,469.94	34,000	243.00-	16,393.00	17,607.00	51.78 %
060 ADMISSIONS	2,607.85	2,750	0.00	1,112.20	1,637.80	59.55 %
092 INTEREST EARNINGS	1,088.97	5,000	0.00	0.00	5,000.00	100.00 %
093 RENT-SCHL FACILITIES	68,931.90	45,600	7,813.79	13,142.26	32,457.74	71.17 %
096 GIFTS & BEQUESTS	63,094.07	58,000	3,876.20	16,205.34	41,794.66	72.05 %
099 MISC LOCAL REVENUE	106,913.86	94,942	838.48	69,479.45-	164,421.45	173.18 %
227 ABATEMENT AID	202.34	0	18.17	60.58	60.58-	0.00 %
234 HOMESTEAD MKT VAL CREDIT	46,165.88	0	0.00	0.00	0.00	0.00 %
258 STATE-OTHER CREDITS	456.41	0	0.00	0.00	0.00	0.00 %
299 STATE AID ADJUSTMENT	474,436.90-	0	0.00	0.00	0.00	0.00 %
300 STATE-AID & GRANTS	854,913.31	823,753	50,177.10	328,282.72	495,470.28	60.14 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 5

SRC FD	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	FISCAL YEAR 201107		REMAINING ON 10/31/11	PERCENT REMAINING
			10/01/11 10/31/11	RECEIVED THRU 10/31/11		
301 04						
301 NONPUBLIC AID	110,939.42	124,610	4,438.99	27,743.68	96,866.32	77.73 %
400 FED AID & GRANTS	43,047.00	79,619	0.00	0.00	79,619.00	100.00 %
477 CASH IN LIEU/COMMODY	0.00	500	0.00	0.00	500.00	100.00 %
621 MAT PUR FOR RESALE	19,898.11	22,000	3,731.00	6,169.15	15,830.85	71.95 %
622 SALE OF MATERIALS	0.00	500	0.00	914.00	414.00-	82.80-%
649 TRANSFER FROM OTH FD	0.00	183,369	0.00	0.00	183,369.00	100.00 %
*** 04 COMMUNITY SERVICE	6,533,763.04	5,978,778	144,794.78-	1,866,429.13	4,112,348.87	68.78 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 6

SRC FD	PRIOR YEAR ACTUAL	REVIS ED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
092 06						
092 INTEREST EARNINGS	6,743.64	100,000	2,152.65	2,336.08	97,663.92	97.66 %
631 SALE-CONSTRUCTION BONDS	16,903,926.45	0	0.00	0.00	0.00	0.00 %
*** 06 CAPITAL PROJECTS	16,910,670.09	100,000	2,152.65	2,336.08	97,663.92	97.66 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 7

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
001 07						
001 MAINTENANCE LEVY	5,774,479.86	7,329,812	0.00	0.00	7,329,812.00	100.00 %
004 TAX INCREMENT FINANCE - TIF	590.54	0	0.00	0.00	0.00	0.00 %
009 FISCAL DISPARITIES	804,339.15	0	0.00	0.00	0.00	0.00 %
019 MISC LOCAL TAXES	2,229.45	0	0.00	0.00	0.00	0.00 %
092 INTEREST EARNINGS	1,600.37	20,000	0.00	0.00	20,000.00	100.00 %
234 HOMESTEAD MKT VAL CREDIT	325,325.81	0	21,844.35	86,129.75	86,129.75-	0.00 %
258 STATE-OTHER CREDITS	2,015.88	0	0.00	1,209.66	1,209.66-	0.00 %
*** 07 DEBT SERVICE	6,910,581.06	7,349,812	21,844.35	87,339.41	7,262,472.59	98.81 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
STATEMENT OF REVENUE  
DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 8

SRC FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201107			REMAINING ON 10/31/11	PERCENT REMAINING
		REVISED BUDGET	10/01/11 10/31/11	RECEIVED THRU 10/31/11		
099 08						
099 MISC LOCAL REVENUE	841,936.15	925,000	38,700.64	137,399.09	787,600.91	85.14 %
*** 08 FLEX BENEFIT FUND	841,936.15	925,000	38,700.64	137,399.09	787,600.91	85.14 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 9

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
092 09						
092 INTEREST EARNINGS	130.66	250	0.00	0.00	250.00	100.00 %
096 GIFTS	52,933.45	12,000	0.00	0.00	12,000.00	100.00 %
099 MISC LOCAL REVENUE	5,000.00	5,000	0.00	0.00	5,000.00	100.00 %
*** 09 SCHOLARSHIP FUND	58,064.11	17,250	0.00	0.00	17,250.00	100.00 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
STATEMENT OF REVENUE  
DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 10

SRC FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201107				REMAINING ON 10/31/11	PERCENT REMAINING
		REVISED BUDGET	10/01/11 10/31/11	RECEIVED THRU 10/31/11			
092 11							
092 INTEREST EARNINGS	6.93	50	0.00	0.00		50.00	100.00 %
*** 11 RHEAUME EDUCATIONAL FUND	6.93	50	0.00	0.00		50.00	100.00 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 11

SRC FD	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	FISCAL YEAR 201107		- - - - ->	
			10/01/11 10/31/11	RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
092 12						
092 INTEREST EARNINGS	6.55	0	0.00	0.00	0.00	0.00 %
*** 12 K ROGERS SCHOLARSHIP	6.55	0	0.00	0.00	0.00	0.00 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
STATEMENT OF REVENUE  
DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 12

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	FISCAL YEAR 201107		REMAINING ON 10/31/11	PERCENT REMAINING
			10/01/11 10/31/11	RECEIVED THRU 10/31/11		
099 15						
099 MISC LOCAL REVENUE	117,893.09	94,733	11,420.94	25,316.04	69,416.96	73.27 %
*** 15 CAFE	117,893.09	94,733	11,420.94	25,316.04	69,416.96	73.27 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 13

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
092 20	999.95	1,500	0.00	0.00	1,500.00	100.00 %
092 INTEREST EARNINGS						
099 MISC LOCAL REVENUE	897,012.44	960,000	0.00	0.00	960,000.00	100.00 %
*** 20 ISF - DENTAL	898,012.39	961,500	0.00	0.00	961,500.00	100.00 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
STATEMENT OF REVENUE  
DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 14

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	FISCAL YEAR 201107		REMAINING ON 10/31/11	PERCENT REMAINING
			10/01/11 TO 10/31/11	RECEIVED THRU 10/31/11		
092 21	3,400.75	7,500	0.00	0.00	7,500.00	100.00 %
099 MISC LOCAL REVENUE	1,146,850.00	1,150,000	0.00	0.00	1,150,000.00	100.00 %
*** 21 ISF - POST RETIREMENT BENEFIT	1,150,250.75	1,157,500	0.00	0.00	1,157,500.00	100.00 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 15

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	FISCAL YEAR 201107		REMAINING ON 10/31/11	PERCENT REMAINING
			10/01/11 TO 10/31/11	RECEIVED THRU 10/31/11		
092 22	2,935.85	0	0.00	0.00	0.00	0.00 %
092 INTEREST EARNINGS						
099 MISC LOCAL REVENUE	15,345,400.92	13,393,410	0.00	0.00	13,393,410.00	100.00 %
*** 22 ISF - HEALTH SELECT 105	15,348,336.77	13,393,410	0.00	0.00	13,393,410.00	100.00 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 16

SRC FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201107			REMAINING ON 10/31/11	PERCENT REMAINING
		REVISED BUDGET	10/01/11 10/31/11	RECEIVED THRU 10/31/11		
092 INTEREST REVENUE	437,392.94	385,000	128,538.95	128,722.78	256,277.22	66.56 %
616 RETIREE CONT TO POST EMP TRUST	510,487.21	820,000	44,313.57	183,180.33	636,819.67	77.66 %
*** 25 OPEB REVOCABLE TRUST	947,880.15	1,205,000	172,852.52	311,903.11	893,096.89	74.11 %

REPORT: EXPREV 134 REVENUES - SUMMARY SOURCE WITHIN FUND  
 STATEMENT OF REVENUE  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:12 PAGE 17

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 RECEIVED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
001 47	1,362,580.92	1,657,320	0.00	0.00	1,657,320.00	100.00 %
009	191,894.08	0	0.00	0.00	0.00	0.00 %
092	330.50	5,000	0.00	0.00	5,000.00	100.00 %
234	77,743.64	0	0.00	0.00	0.00	0.00 %
258	1,963.05	0	0.00	0.00	0.00	0.00 %
*** 47	1,634,512.19	1,662,320	0.00	0.00	1,662,320.00	100.00 %
*** REPORT TOTALS:	170,589,680.41	144,310,241	17,293,885.16	59,176,016.85	85,134,224.15	58.99 %

REPORT: EXPREV 005 EXPENDITURES - SUMMARY BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: TUE 032712 09:53 PAGE 1

ACCT STATUS:	Active and Next Year Accts		ACCOUNT RANGES:		FISCAL YEAR 201107			
FD	PRIOR YEAR ACTUAL	REVIS	10/01/11	EXPEN	ENCUMBERED	REMAINING	PERCENT	
01	ACTUAL	BUDGET	10/31/11	THRU 10/31/11	THRU 10/31/11	ON 10/31/11	REMAINING	
01 GENERAL	106,706,065.09	102,647,748	7,447,598.43	22,844,794.49	285,285.29	79,517,668.22	77.46 %	
02 FOOD SERVICE	4,331,050.98	4,601,423	417,786.99	1,003,836.54	43.20	3,597,543.26	78.18 %	
03 TRANSPORTATION	6,557,762.00	6,475,343	472,230.56	703,158.23		5,772,184.77	89.14 %	
04 COMMUNITY SERVICE	6,422,725.97	5,978,778	325,841.91	1,596,105.99	3,549.92	4,379,122.09	73.24 %	
06 CAPITAL PROJECTS	2,915,650.87	11,770,000	1,986,176.37	6,994,973.65	1,594,804.77	3,180,221.58	27.01 %	
07 DEBT SERVICE	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %	
08 FLEX BENEFIT FUND	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %	
09 SCHOLARSHIP FUND	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %	
11 RHEAUME EDUCATIONAL FUND	2,058.50	0	0.00	0.00		0.00	0.00 %	
15 CAFE	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %	
20 ISF - DENTAL	957,211.60	980,300	56,850.55	328,179.40		652,120.60	66.52 %	
21 ISF - POST RETIREMENT BENEFITS	328,002.00-	975,000	0.00	0.00		975,000.00	100.00 %	
22 ISF - HEALTH SELECT 105	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %	
25 OPEB REVOCABLE TRUST	1,335,974.06	2,108,100	113,761.28	470,236.36		1,637,863.64	77.69 %	
47 POST EMPLOYMENT BENEFITS	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %	
*** REPORT TOTALS:	154,613,528.80	158,760,262	10,888,453.99	36,147,078.47	1,883,683.18	120,729,500.35	76.04 %	

**BURNSVILLE-EAGAN-SAVAGE**

**Independent School District 191**

**DISTRICT EXPENDITURE BUDGET**

**BY**

**OBJECT**

**WITHIN FUND**

**October, 2011**

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:37 PAGE 1

ACCT STATUS:	Active and Next Year Accts	ACCOUNT RANGES:		01 TO 99-999		FISCAL YEAR 201107		
OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING	
100 SALARY CONTINGENCY	0.00	5,481,376	0.00	0.00		5,481,376.00	100.00 %	
101 SALARIES PAYABLE	0.00-	0	213,576.33-	7,065.94		7,065.94-	0.00 %	
110 ADMINISTRATION/SUPERVISION	4,495,154.06	4,574,159	359,330.52	1,499,206.48		3,074,952.52	67.22 %	
117 MANAGERIAL-OPERATIONS	303,170.00	303,170	25,264.16	101,056.64		202,113.36	66.66 %	
140 LICENSED CLASSROOM	34,294,645.93	33,015,411	2,700,531.80	6,757,443.72		26,257,967.28	79.53 %	
141 NON-LIC - CLASSROOM	662,368.26	587,053	43,025.86	86,727.32		500,325.68	85.22 %	
143 LIC - CLASSROOM SUPPORT	6,033,327.96	4,451,866	439,797.04	1,084,003.96		3,367,862.04	75.65 %	
144 NON-LIC - CLASSROOM SUPPORT	752,097.10	957,495	72,914.80	170,777.74		786,717.26	82.16 %	
145 SUBSTITUTE TEACHERS	1,203,076.62	0	12,146.71	13,155.15		13,155.15-	0.00 %	
146 SUBSTITUTE NON-LIC INSTRUCT	232,636.33	161,070	4,150.27	6,154.75		154,915.25	96.17 %	
151 OCCUPATIONAL THERAPIST	556,156.78	559,396	40,005.18	117,686.25		441,709.75	78.96 %	
152 SPEECH/LANGUAGE PATHOLOGIST	1,492,954.23	1,436,675	113,135.48	309,227.15		1,127,447.85	78.47 %	
154 SCHOOL NURSE	611,243.96	616,044	51,455.14	129,490.54		486,553.46	78.98 %	
156 SCHOOL SOCIAL WORKER	234,047.50	258,729	21,560.68	53,901.70		204,827.30	79.16 %	
157 SCHOOL PSYCHOLOGIST	666,907.82	636,374	44,778.40	117,602.29		518,771.71	81.51 %	
161 EA PERSONAL CARE ASSISTANT	2,627,244.20	2,334,418	189,954.15	377,546.12		1,956,871.88	83.82 %	
162 ONE TO ONE EA	296,837.13	285,802	26,657.70	52,938.72		232,863.28	81.47 %	

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISIED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
163 01	1,272.50	0	0.00	0.00		0.00	0.00 %
163 EMPLOYEE INTERPRETER							
165 SCHOOL COUNSELOR	663,536.45	728,638	58,663.00	144,946.80		583,691.20	80.10 %
170 SEC-CLERICAL-OTHER	2,960,131.33	2,871,478	238,834.86	813,218.23		2,058,259.77	71.67 %
171 TEMPORARY & OVERTIME	234,248.78	115,329	19,422.04	89,187.71		26,141.29	22.66 %
172 TECHNOLOGY SALARIES	186,585.39	208,726	11,689.24	55,412.19		153,313.81	73.45 %
174 CUSTODIAL SALARIES	3,368,215.78	3,213,766	272,680.96	1,109,219.97		2,104,546.03	65.48 %
175 CULTURAL LIASION	168,047.59	15,681	2,448.12	4,896.24		10,784.76	68.77 %
176 DRIVERS SALARIES	55,874.63	35,769	7,353.21	22,178.74		13,590.26	37.99 %
178 CAFETERIA SALARIES	6,913.10	0	0.00	0.00		0.00	0.00 %
179 DAPE SPECIALISTS	401,639.21	318,160	30,100.96	69,127.21		249,032.79	78.27 %
185 LIC INSTR - OTHER	3,696,621.66	1,327,744	63,830.10	635,979.30		691,764.70	52.10 %
186 NON-LIC INSTR - OTHER	592,036.03	500,686	47,736.14	131,998.81		368,687.19	73.63 %
191 SEVERANCE PAY	1,150,000.01	1,000,000	0.00	0.00		1,000,000.00	100.00 %
195 CHARGEBACK SALARIES	48,000.00-	0	0.00	0.00		0.00	0.00 %
199 OFFICIALS-JUDGE-TIMEKPRS	29,406.62	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	67,928,396.96	65,995,015	4,683,890.19	13,960,149.67		52,034,865.33	78.84 %
201 TUITION REIMBURSEMENT	79,649.56	29,000	0.00	4,256.85		24,743.15	85.32 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
210 01							
210 FICA	4,862,303.62	4,415,366	344,285.97	1,025,746.95		3,389,619.05	76.76 %
214 PERA	926,569.18	857,306	72,332.17	232,068.96		625,237.04	72.93 %
218 TRA	2,936,646.33	2,695,870	225,756.45	639,519.99		2,056,350.01	76.27 %
220 HEALTH INSURANCE	10,818,483.02	9,529,743	868,458.22	2,035,456.72		7,494,286.28	78.64 %
230 LIFE INSURANCE	108,398.73	93,607	6,707.99	15,764.37		77,842.63	83.15 %
235 DENTAL INSURANCE	609,636.82	594,907	51,712.47	120,384.83		474,522.17	79.76 %
240 LONG TERM DISABILITY	345,993.28	327,108	26,838.83	63,750.13		263,357.87	80.51 %
250 TSA MATCH	656,767.40	695,665	55,406.61	153,695.66		541,969.34	77.90 %
251 HEALTH REIMBURSEMENT	8,584.25	0	0.00	0.00		0.00	0.00 %
252 HEALTH SAVINGS PLAN	100,433.59	0	0.00	63,251.40		63,251.40-	0.00 %
253 TSA - DISTRICT MATCH	154,488.85	0	0.00	61,242.60		61,242.60-	0.00 %
270 WORKERS COMP INS	355,423.09	414,274	19,698.60	107,629.55		306,644.45	74.01 %
280 REEMPLOYMENT COMP INS	241,593.26	300,000	0.00	0.00		300,000.00	100.00 %
295 EMPLOYEE BENEFITS CHGBK	12,000.00-	250,000	0.00	0.00		250,000.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	22,192,970.98	20,202,846	1,671,197.31	4,522,768.01		15,680,077.99	77.61 %
300 PURCHASED SERVICES CONTINGENCY	0.00	306,796	0.00	0.00		306,796.00	100.00 %
303 FED AWARDS UNDER \$25,000	338,059.51	222,195	8,200.02	16,362.73		205,832.27	92.63 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
304 01							
304 FED AWARDS OVER \$25,000	66,444.85	0	0.00	0.00		0.00	0.00 %
305 PROF & TECH SERV	1,602,475.25	3,217,779	210,394.66	456,494.00	63,800.18	2,697,484.82	83.83 %
307 SPED SUB TEACHER (KELLY SER)	0.00	334,000	15,006.19	15,006.19		318,993.81	95.50 %
310 SCHOOL BOARD PER DIEM	42,600.00	42,600	3,550.00	13,200.00		29,400.00	69.01 %
311 SUBSTITUTE TEACHER (KELLY SER)	0.00	664,000	70,956.85	70,956.85		593,043.15	89.31 %
319 OTHER PERSONAL SERVICES	113,714.82	62,250	32,269.74	49,890.60		12,359.40	19.85 %
320 COMMUNICATION SERVICES	232,800.84	361,846	10,526.69	85,739.54	20,000.00	256,106.46	70.77 %
321 PHONE-LONG DISTANCE	1,611.35	2,500	0.00	74.92		2,425.08	97.00 %
325 INTERDEPT POSTAGE	36,994.43	27,135	16,784.13	27,103.80		31.20	0.11 %
329 POSTAGE & PARCEL SERVICES	19,111.35	37,141	6,067.72	16,850.96		20,290.04	54.62 %
330 ELECTRICITY	935,097.32	886,000	79,459.32	140,189.92		745,810.08	84.17 %
331 WATER & SEWER	199,709.11	251,000	23,357.80	46,773.13		204,226.87	81.36 %
332 FIRM GAS	197,776.42	143,750	17,434.32	120,331.98		23,418.02	16.29 %
333 INTERRUPTIBLE GAS	346,665.84	423,500	3,623.85	6,205.73		417,294.27	98.53 %
334 REFUSE REMOVAL	53,879.21	40,000	5,647.28	19,226.72		20,773.28	51.93 %
340 PROPERTY/LIABILITY INSURANCE	210,020.44	491,000	17,060.00	166,852.75		324,147.25	66.01 %
350 REPAIRS/MAINT SERVICES	162,009.11	240,856	16,853.54	81,711.10	9,490.07	149,654.83	62.13 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	10/01/11 10/31/11	- - - - - EXPENDED THRU 10/31/11	FISCAL YEAR 201107 ENCUMBERED THRU 10/31/11	- - - - - REMAINING ON 10/31/11	>  PERCENT REMAINING
351 REPAIR/MAINT - BLDG	651,483.84	376,450	38,003.94	112,158.42	4,323.30	259,968.28	69.05 %
352 REPAIR/MAINT VEHICLE	7,266.11	14,000	27.00	2,964.14		11,035.86	78.82 %
353 REPAIR/MAINT - SITE	37,685.26	5,572	2,505.16	5,473.51		98.49	1.76 %
357 DEAF INTERPRETER	948.00	900	70.00	140.00		760.00	84.44 %
358 CONSULTANT INTERPERTER	61,559.50	41,460	12,860.00	17,202.50		24,257.50	58.50 %
360 TRANS-CONTRACTS	987.48	2,000	85.00	85.00		1,915.00	95.75 %
361 TRANS-CONTRACTS	206,011.06	23,140	0.00	0.00		23,140.00	100.00 %
363 SNOW REMOVAL	211,225.72	12,000	0.00	0.00		12,000.00	100.00 %
365 TRANS-FUEL CHARGBACK	26,042.97	1,050	0.00	236.34		813.66	77.49 %
366 TRAVEL/CONFERENCES	297,238.90	210,014	21,815.89	48,593.65		161,420.35	76.86 %
368 FEDERAL OUT-OF-STATE TRAVEL	2,137.05	6,000	1,672.14	1,672.14		4,327.86	72.13 %
369 ENTRY FEES/STUDENT TRAV ALLOW	205.00	0	90.00	205.00		205.00-	0.00 %
370 RENTALS & LEASES	941,001.32	719,818	65,674.47	243,689.91	583.20	475,544.89	66.06 %
380 ADVERTISING	20,828.03	20,360	1,440.25	2,144.62		18,215.38	89.46 %
381 PRINTING-BINDING	54,468.42	71,251	5,397.73	23,168.68		48,082.32	67.48 %
385 INTERDEPT PRINTING	85.65-	3,375	0.00	7.19-		3,382.19	100.21 %
389 STAFF TUITION-OTHER REIMB	5,000.37	0	0.00	1,454.96-		1,454.96	0.00 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
390 TUITION-MN ISD	553,759.29	705,000	17,745.24	187,753.84		517,246.16	73.36 %
391 COST SHARING PAYMTS-MN ISD	20,610.04	30,000	0.00	0.00		30,000.00	100.00 %
392 TUITION - OUT OF STATE	12,297.54	10,000	0.00	3,049.48		6,950.52	69.50 %
393 SPEC ED CONTRACTED SERVICES	9,318.90	30,000	649.74	835.38		29,164.62	97.21 %
394 REGIST/ENTRY FEES	496,607.77	230,900	15,080.43	56,027.80		174,872.20	75.73 %
396 SALARIES	237,118.47	246,200	0.00	0.00		246,200.00	100.00 %
397 BENEFITS	0.00	75,000	0.00	0.00		75,000.00	100.00 %
398 MISC CHARGEBACK	120,641.00-	110,000-	0.00	110,000.00-		0.00	0.00-%
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	8,292,044.24	10,478,838	720,309.10	1,926,909.18	98,196.75	8,453,732.07	80.67 %
400 SUPPLIES CONTINGENCY	0.00	8,902	0.00	0.00		8,902.00	100.00 %
401 GENERAL SUPPLIES	955,622.26	946,930	68,188.56	304,314.82	20,007.74	622,607.44	65.75 %
402 XEROX SUPPLIES	11,169.37	13,000	1,721.40	2,327.40	249.98	10,422.62	80.17 %
410 CUSTODIAL SUPPLIES	319,919.25	306,500	57,201.41	137,443.32		169,056.68	55.15 %
411 GROUNDS SUPPLIES	45,042.16	24,500	2,486.80	8,077.90		16,422.10	67.02 %
412 OPERATIONS UNIFORMS	13,850.23	15,000	0.00	13,681.07		1,318.93	8.79 %
420 REPAIR SUPPLIES	192,754.26	42,750	10,208.43	30,107.54	695.23	11,947.23	27.94 %
421 REPAIR PARTS - BLDG	16,298.34	65,408	9,289.51	19,597.41	24.96	45,785.63	70.00 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
422 01							
422 REPAIR PARTS - VEHICLES	13,505.92	7,000	3,610.03	4,553.83		2,446.17	34.94 %
423 REPAIR PARTS - SITE	0.00	5,642	0.00	0.00		5,642.00	100.00 %
430 INSTRUCT SUPPLIES	437,235.26	305,150	50,979.99	157,795.31	28,064.82	119,289.87	39.09 %
433 INDIVID INSTR MATERIALS	171,189.67	223,462	2,756.74	14,059.46	5,761.39	203,641.15	91.13 %
437 PROPANE	493.74	7,500	0.00	0.00		7,500.00	100.00 %
438 FUEL OIL	31,410.03	0	0.00	9,644.78		9,644.78-	0.00 %
442 GAS/OIL - VEHICLES	18,022.18	18,200	17,242.95	17,242.95		957.05	5.25 %
450 MATERIALS FOR RESALE	82,057.94	800	5,070.35	20,824.71		20,024.71-	2503.08-%
460 TEXT & WORKBOOKS	469,300.32	595,600	4,989.64	288,359.94	7,326.70	299,913.36	50.35 %
461 STANDARDIZED TESTS	103,345.64	124,585	1,123.20	111,121.20		13,463.80	10.80 %
470 MEDIA RESOURCES	57,754.29	46,786	4,231.73	7,209.73	8,307.84	31,268.43	66.83 %
480 AUDIO VISUAL AIDS	1,249.29	1,200	199.00	14,952.63		13,752.63-	1146.05-%
489 PERIODICALS-PAPERS	17,382.02	13,723	131.88	8,620.23	143.98	4,958.79	36.13 %
490 FOOD	54,836.81	9,545	1,883.39	5,129.06	300.00	4,115.94	43.12 %
499 WAREHOUSE INVENTORY ADJ	12,511.71-	0	12,717.75	11,690.77		11,690.77-	0.00 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	2,999,927.27	2,782,183	254,032.76	1,186,754.06	70,882.64	1,524,546.30	54.79 %
500 CAPITAL CONTINGENCY	0.00	8,000	0.00	0.00		8,000.00	100.00 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISIED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
510 SITE IMPROVEMENTS	18,743.80	0	0.00	2,541.78	2,000.00	4,541.78-	0.00 %
520 BLDG ACQUISTION & CONSTRUCTION	1,837,248.67	207,000	10,486.18	76,283.90	18,879.02	111,837.08	54.02 %
530 EQUIPMENT PURCHASED	252,129.27	268,312	34,560.57	239,514.24	8,186.68	20,611.08	7.68 %
533 OTH EQUIP-DIRECT INSTRUCTION	69,496.06	60,700	0.00	0.00		60,700.00	100.00 %
550 OTHER VEHICLES PURCHASED	0.00	3,500	0.00	0.00		3,500.00	100.00 %
555 TECHNOLOGY EQUIPMENT	1,180,381.63	884,834	40,373.54	412,768.48	84,221.83	387,843.69	43.83 %
556 TECH EQUIP-SP ED DIRECT INSTR	306,278.52	110,000	8,985.00	9,931.95	1,063.37	99,004.68	90.00 %
580 PRINCIPAL ON CERTIFICATES	512,471.72	473,771	0.00	103,293.59		370,477.41	78.19 %
581 INTEREST ON CERT OF PART	219,626.03	224,955	0.00	18,689.12		206,265.88	91.69 %
590 OTHER CAPITAL EXPENSE	55,137.94	0	1,905.00	28,504.00		28,504.00-	0.00 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	4,451,513.64	2,241,072	96,310.29	891,527.06	114,350.90	1,235,194.04	55.11 %
740 INTEREST EXPENSE	0.00	10,000	0.00	0.00		10,000.00	100.00 %
** TOTAL OBJ SERIES: 700-799 DEBT SERVICE	0.00	10,000	0.00	0.00		10,000.00	100.00 %
820 DUES, MBRSHPS, LICENSES & FEES	187,615.64	119,219	19,114.78	85,753.27	1,855.00	31,610.73	26.51 %
821 REGIONAL MEM DUES	447,108.00	460,206	0.00	197,011.00		263,195.00	57.19 %
896 TAXES AND SPECIAL ASSESSMENTS	106,832.36	88,000	0.00	71,178.24		16,821.76	19.11 %
898 STUDENT SCHOLARSHIPS	99,656.00	87,000	2,744.00	2,744.00		84,256.00	96.84 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	841,212.00	754,425	21,858.78	356,686.51	1,855.00	395,883.49	52.47 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
910 TRANSFERS TO OTHER FUNDS	0.00	183,369	0.00	0.00		183,369.00	100.00 %
** TOTAL OBJ SERIES: 900-999 OTHER FINANCING USES	0.00	183,369	0.00	0.00		183,369.00	100.00 %
*** 01 GENERAL	106,706,065.09	102,647,748	7,447,598.43	22,844,794.49	285,285.29	79,517,668.22	77.46 %
101 SALARIES PAYABLE	0.00-	0	4,028.31-	0.00-		0.00	0.00 %
110 ADMIN/SUPERVISION	160,739.29	159,276	12,956.84	54,130.82		105,145.18	66.01 %
170 SEC-CLERICAL-OTHER	42,370.64	25,000	0.00	0.00		25,000.00	100.00 %
171 CASUAL & OVERTIME	7,002.38	0	0.00	0.00		0.00	0.00 %
175 SALARY TRANSFERS-CLERICAL	27,673.34	0	0.00	0.00		0.00	0.00 %
176 DRIVERS SALARIES	18,702.95	22,000	0.00	4,841.60		17,158.40	77.99 %
177 SUBSTITUTE CAFETERIA SALARIES	27,416.33	24,705	1,434.07	2,511.23		22,193.77	89.83 %
178 CAFETERIA SALARIES	1,282,172.19	1,269,360	105,919.91	226,372.41		1,042,987.59	82.16 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	1,566,077.12	1,500,341	116,282.51	287,856.06		1,212,484.94	80.81 %
210 FICA	114,739.37	116,100	9,127.85	21,940.89		94,159.11	81.10 %
214 PERA	108,537.76	110,200	8,191.54	20,561.88		89,638.12	81.34 %
220 HEALTH INSURANCE	251,589.40	248,000	19,653.48	38,916.30		209,083.70	84.30 %
230 LIFE INSURANCE	2,720.94	2,719	258.00	475.82		2,243.18	82.50 %
235 DENTAL INSURANCE	13,371.70	13,560	1,183.48	2,647.99		10,912.01	80.47 %
240 LONG TERM DISABILITY	6,659.31	6,985	524.46	1,232.59		5,752.41	82.35 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
250 02							
250 TSA MATCH	20,323.19	29,630	1,446.78	3,636.27		25,993.73	87.72 %
252 HEALTH SAVINGS PLAN	1,438.78	0	0.00	0.00		0.00	0.00 %
260 OTHER EMPLOYEES BENEFITS	8,835.62	9,160	7,570.00	7,620.99		1,539.01	16.80 %
270 WORKERS COMP INS	2,545.96	20,000	0.00	0.00		20,000.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	530,762.03	556,354	47,955.59	97,032.73		459,321.27	82.55 %
305 PROF & TECH SERV	2,900.00	8,000	0.00	0.00		8,000.00	100.00 %
325 INTERDEPT POSTAGE	3,848.06	4,500	272.76	4,202.63		297.37	6.60 %
329 POSTAGE & PARCEL SERVICES	36.73	1,000	0.00	40.00		960.00	96.00 %
334 REFUSE REMOVAL	41,775.33	50,000	4,253.32	13,136.07		36,863.93	73.72 %
350 REPAIR/MAINT SERVICES	21,651.36	40,000	6,212.73	15,769.82		24,230.18	60.57 %
366 TRAVEL - BUSINESS	7,946.73	13,000	805.25	2,487.08		10,512.92	80.86 %
385 INTERDEPT PRINTING	4.32	0	0.00	3.40		3.40-	0.00 %
398 MISC CHARGEBACK	110,000.00	110,000	0.00	110,000.00		0.00	0.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	188,162.53	226,500	11,544.06	145,639.00		80,861.00	35.70 %
401 GENERAL SUPPLIES	131,148.84	137,811	10,890.09	32,607.44	43.19	105,160.37	76.30 %
490 FOOD	1,410,577.62	1,615,638	155,744.09	318,551.98		1,297,086.02	80.28 %
491 COMMODITIES USED	161,397.54	135,000	0.00	0.00		135,000.00	100.00 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISIED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
495 MILK	229,918.74	174,779	28,078.65	34,886.54		139,892.46	80.03 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	1,933,042.74	2,063,228	194,712.83	386,045.96	43.19	1,677,138.85	81.28 %
530 EQUIPMENT PURCHASE	83,132.12	240,000	44,024.00	83,173.45		156,826.55	65.34 %
555 TECHNOLOGY EQUIPMENT	25,414.86	10,000	3,096.00	3,657.34	0.01	6,342.65	63.42 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	108,546.98	250,000	47,120.00	86,830.79	0.01	163,169.20	65.26 %
820 DUES & MEMBERSHIPS	4,459.58	5,000	172.00	432.00		4,568.00	91.36 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	4,459.58	5,000	172.00	432.00		4,568.00	91.36 %
*** 02 FOOD SERVICE	4,331,050.98	4,601,423	417,786.99	1,003,836.54	43.20	3,597,543.26	78.18 %
101 SALARIES PAYABLE	0.00	0	3,206.30-	0.00-		0.00	0.00 %
110 ADMIN/SUPERVISION	42,103.04	5,666	472.12	1,888.48		3,777.52	66.66 %
144 NON-LIC SUPPORT	44,831.44	71,181	9,036.31	14,712.34		56,468.66	79.33 %
170 SEC-CLERICAL-OTHER	108,199.89	84,522	4,024.62	24,010.08		60,511.92	71.59 %
171 CASUAL & OVERTIME	10,008.81	9,000	1,907.76	3,150.91		5,849.09	64.98 %
185 LIC INSTR - OTHER	1,329.21	0	0.00	0.00		0.00	0.00 %
186 NON-LIC INSTR - OTHER	343.10	0	482.16	482.16		482.16-	0.00 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	206,815.49	170,369	12,716.67	44,243.97		126,125.03	74.03 %
210 FICA	15,090.44	12,324	902.37	3,174.36		9,149.64	74.24 %
214 PERA	14,524.20	11,288	1,032.02	2,996.88		8,291.12	73.45 %
218 TRA	400.57	340	28.32	113.28		226.72	66.68 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
220 HEALTH INSURANCE	39,846.96	31,419	4,264.21	11,102.27		20,316.73	64.66 %
230 LIFE INSURANCE	436.78	1,209	36.36	94.26		1,114.74	92.20 %
235 DENTAL INSURANCE	2,031.60	5,892	193.09	535.09		5,356.91	90.91 %
240 LONG TERM DISABILITY	1,157.04	2,548	77.94	237.65		2,310.35	90.67 %
250 TSA MATCH	2,877.74	1,867	254.00	566.32		1,300.68	69.66 %
251 HEALTH REIMBURSEMENT	43.41	0	0.00	0.00		0.00	0.00 %
270 WORKERS COMP INS	0.00	487	0.00	0.00		487.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	76,408.74	67,374	6,788.31	18,820.11		48,553.89	72.06 %
305 PROF & TECH SERV	6,480.00	3,000	0.00	5,000.00		2,000.00-	66.66-%
325 INTERDEPT POSTAGE	2,976.96	3,000	9.28	2,101.79		898.21	29.94 %
329 POSTAGE & PARCEL	1,831.22	1,000	0.00	0.00		1,000.00	100.00 %
350 REPAIRS-MAINT SERV	216.00	500	216.00	216.00		284.00	56.80 %
361 TRAN - CONTRACTS	5,398,291.93	5,256,000	395,680.87	544,817.07		4,711,182.93	89.63 %
362 EXP IN LIEU OF TRANS	90,151.94	140,000	0.00	73.56		139,926.44	99.94 %
363 SNOW REMOVAL	32,127.53	110,000	0.00	0.00		110,000.00	100.00 %
365 TRAN - FUEL CHGBK	28,886.70-	0	0.00	1,427.38-		1,427.38	0.00 %
366 TRAVEL-BUSINESS	1,008.31	5,400	33.08	33.08		5,366.92	99.38 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVIS ED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
381 03							
381 PRINTING-BINDING	2,796.00	6,000	2,543.62	3,860.62		2,139.38	35.65 %
385 INTERDEPT PRINTING	81.33	500	0.00	3.79		496.21	99.24 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	5,507,074.52	5,525,400	398,482.85	554,678.53		4,970,721.47	89.96 %
401 GENERAL SUPPLIES	8,650.87	7,000	452.72	4,160.48		2,839.52	40.56 %
442 GAS/OIL-VEHICLE	751,622.16	700,000	53,790.01	81,255.14		618,744.86	88.39 %
489 PERIODIALS-PAPERS	217.00	200	0.00	0.00		200.00	100.00 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	760,490.03	707,200	54,242.73	85,415.62		621,784.38	87.92 %
555 TECHNOLOGY EQUIPMENT	981.30	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	981.30	0	0.00	0.00		0.00	0.00 %
820 DUES & MEMBERSHIPS	5,991.92	5,000	0.00	0.00		5,000.00	100.00 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	5,991.92	5,000	0.00	0.00		5,000.00	100.00 %
*** 03 TRANSPORTATION	6,557,762.00	6,475,343	472,230.56	703,158.23		5,772,184.77	89.14 %
100 SALARY CONTINGENCY	0.00	395,440	0.00	0.00		395,440.00	100.00 %
101 SALARIES PAYABLE	0.00-	0	85,777.49-	502.46		502.46-	0.00 %
110 ADMIN/SUPERVISION	455,243.73	228,447	14,828.60	59,314.40		169,132.60	74.03 %
120 ECFE/SCHOOL READINESS COOR	125,102.65	125,103	10,980.52	43,922.08		81,180.92	64.89 %
140 LIC CLASSROOM	702,894.33	750,802	66,231.48	197,905.10		552,896.90	73.64 %
141 NON-LIC CLASSROOM	1,241,780.24	1,045,690	83,711.37	321,890.60		723,799.40	69.21 %
143 LIC CLASSROOM SUPPORT	11,812.78	9,800	1,934.96	4,837.40		4,962.60	50.63 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
145 04							
145 LICENSED SUBSTITUTE - DAILY	213.57	2,000	611.06	646.66		1,353.34	67.66 %
154 SCHOOL NURSE	25,493.63	18,000	2,124.46	5,311.15		12,688.85	70.49 %
170 SEC-CLERICAL-OTHER	229,753.71	251,950	15,169.04	61,906.16		190,043.84	75.42 %
171 CASUAL & OVERTIME	39,046.44	75,000	1,053.70	4,350.77		70,649.23	94.19 %
175 SAL TRANSFERS-CLERICAL	51,559.18	0	0.00	0.00		0.00	0.00 %
176 DRIVERS SALARIES	4,675.79	4,061	0.00	1,210.41		2,850.59	70.19 %
179 OTHER SALARIES	1,423.45	0	221.27	491.71		491.71-	0.00 %
185 LIC INSTRUCT - OTHER	219,392.51	172,000	14,771.53	33,011.98		138,988.02	80.80 %
186 NON-LIC INSTR - OTHER	927,060.25	727,598	53,696.72	273,470.97		454,127.03	62.41 %
195 CHARGEBACK SALARIES	48,000.00	48,000	0.00	0.00		48,000.00	100.00 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	4,083,452.26	3,853,891	179,557.22	1,008,771.85		2,845,119.15	73.82 %
201 TUITION REIMB	9,552.94	1,200	0.00	0.00		1,200.00	100.00 %
210 FICA	296,669.11	332,354	12,928.25	74,603.50		257,750.50	77.55 %
214 PERA	162,196.66	148,954	8,124.18	39,475.27		109,478.73	73.49 %
218 TRA	73,822.61	69,583	5,709.51	21,967.73		47,615.27	68.42 %
220 HEALTH INSURANCE	538,348.21	425,238	36,208.66	116,322.56		308,915.44	72.64 %
230 LIFE INSURANCE	4,319.89	4,341	242.94	835.79		3,505.21	80.74 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
235 04							
235 DENTAL INSURANCE	29,606.95	30,596	2,330.25	7,559.82		23,036.18	75.29 %
240 LONG TERM DISABILITY	15,560.82	14,463	1,055.24	3,730.80		10,732.20	74.20 %
250 TSA MATCH	19,333.84	13,996	1,466.22	4,922.63		9,073.37	64.82 %
251 HEALTH REIMBURSEMENT	1,866.47	0	0.00	0.00		0.00	0.00 %
252 HEALTH SAVINGS PLAN	4,529.21	0	0.00	0.00		0.00	0.00 %
270 WORKERS COMP INS	14,339.52	23,000	0.00	0.00		23,000.00	100.00 %
295 EMPLOYEE BENEFITS	12,000.00	12,000	0.00	0.00		12,000.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	1,182,146.23	1,075,725	68,065.25	269,418.10		806,306.90	74.95 %
305 PROF & TECH SERVICES	472,562.35	328,750	26,516.43	104,146.91		224,603.09	68.32 %
311 PROF & TECH SERVICES	0.00	0	764.90	764.90		764.90-	0.00 %
319 OTHER PERS SERV	723.50	100	0.00	0.00		100.00	100.00 %
320 COMMUNICATION SERVICES	5,339.14	6,200	346.41	1,483.19		4,716.81	76.07 %
325 INTERDEPT POSTAGE	8,591.48	8,510	364.18	2,474.03		6,035.97	70.92 %
329 POSTAGE & PARCEL	416.43	4,750	45.68	696.31		4,053.69	85.34 %
330 ELECTRICITY	0.00	46,000	0.00	0.00		46,000.00	100.00 %
331 WATER & SEWER	0.00	3,500	0.00	0.00		3,500.00	100.00 %
332 NATURAL GAS	0.00	15,000	0.00	0.00		15,000.00	100.00 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
334 REFUSE REMOVAL	10,443.83	9,800	1,063.33	3,284.01		6,515.99	66.48 %
350 REPAIRS-MAINT SERV	43,998.74	60,200	6,759.00	18,093.12		42,106.88	69.94 %
351 REPAIR-MAINT - BLDG	0.00	0	0.00	8,186.00		8,186.00	0.00 %
361 TRANS CONTRACTS	27,584.30	36,250	0.00	6,849.24		29,400.76	81.10 %
365 TRANS FUEL CHGBK	2,843.73	3,100	0.00	1,191.04		1,908.96	61.57 %
366 TRAVEL-BUSINESS	12,497.68	10,600	446.36	2,700.32		7,899.68	74.52 %
370 RENTALS & LEASES	19,283.35	15,200	704.22	5,074.49		10,125.51	66.61 %
380 ADVERTISING	650.00	4,200	0.00	0.00		4,200.00	100.00 %
381 PRINTING-BINDING	117,286.96	75,210	12,404.25	34,814.85		40,395.15	53.70 %
394 REGIST/ENTRY FEES	84,134.83	76,200	3,404.32	17,037.24		59,162.76	77.64 %
398 MISC CHARGEBACK	10,641.00	46,827	0.00	0.00		46,827.00	100.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	816,997.32	750,397	52,819.08	206,795.65		543,601.35	72.44 %
401 GENERAL SUPPLIES	109,602.79	77,850	4,217.83	41,518.48	242.12	36,089.40	46.35 %
430 INSTRUCT SUPPLIES	12,172.28	15,000	788.56	10,042.75		4,957.25	33.04 %
433 INDIVID INSTR MAT	4,139.59	3,000	1,135.80	3,003.18		3.18	0.10 %
450 MATERALS FOR RESALE	13,622.05	10,000	3,493.17	4,689.54	3,307.80	2,002.66	20.02 %
460 TEXT & WORKBOOKS	23,896.54	38,650	0.00	17,034.23		21,615.77	55.92 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
461 04							
461 STANDARDIZED TESTS	0.00	7,000	0.00	0.00		7,000.00	100.00 %
489 PERIODIALS-PAPERS	618.99	1,300	0.00	0.00		1,300.00	100.00 %
490 FOOD	136,882.20	109,490	14,928.66	29,100.54		80,389.46	73.42 %
495 MILK	0.00-	10,000	712.39	2,144.52		7,855.48	78.55 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	300,934.44	272,290	25,276.41	107,533.24	3,549.92	161,206.84	59.20 %
530 EQUIP PURCH - NEW	2,940.80	6,600	0.00	0.00		6,600.00	100.00 %
555 TECHNOLOGY EQUIPMENT	9,103.96	6,500	58.95	58.95		6,441.05	99.09 %
590 OTHER CAP [SOFTWARE]	22,917.86	6,000	0.00	2,274.30		3,725.70	62.09 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	34,962.62	19,100	58.95	2,333.25		16,766.75	87.78 %
820 DUES & MEMBERSHIPS	4,233.10	6,375	65.00	1,253.90		5,121.10	80.33 %
899 MISC EXPENSES	0.00	1,000	0.00	0.00		1,000.00	100.00 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	4,233.10	7,375	65.00	1,253.90		6,121.10	82.99 %
*** 04 COMMUNITY SERVICE	6,422,725.97	5,978,778	325,841.91	1,596,105.99	3,549.92	4,379,122.09	73.24 %
305 PROF & TECH SERV	979,477.96	1,291,000	58,319.89	93,754.13	78,667.04	1,118,578.83	86.64 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	979,477.96	1,291,000	58,319.89	93,754.13	78,667.04	1,118,578.83	86.64 %
510 SITE IMPROVEMENTS	0.00	25,000	0.00	28,132.00	5,000.00	8,132.00-	32.52-%
520 BUILDING CONSTRUCTION	1,936,172.91	10,454,000	1,927,856.48	6,873,087.52	1,511,137.73	2,069,774.75	19.79 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	1,936,172.91	10,479,000	1,927,856.48	6,901,219.52	1,516,137.73	2,061,642.75	19.67 %
*** 06 CAPITAL PROJECTS	2,915,650.87	11,770,000	1,986,176.37	6,994,973.65	1,594,804.77	3,180,221.58	27.01 %
710 BOND, PRINCIPAL	4,480,000.00	4,020,000	0.00	0.00		4,020,000.00	100.00 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISD BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
720 07							
720 BOND, INTEREST	3,103,982.50	2,957,406	0.00	1,478,703.76		1,478,702.24	49.99 %
790 OTHER DEBT SERV EXP	74,272.75	5,500	0.00	450.00		5,050.00	91.81 %
** TOTAL OBJ SERIES: 700-799	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
DEBT SERVICE							
*** 07 DEBT SERVICE	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
299 OTHER EMPLOYEE BENEFITS	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %
** TOTAL OBJ SERIES: 200-299	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %
EMPLOYEE BENEFITS							
*** 08 FLEX BENEFIT FUND	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %
394 REGIST/ENTRY FEES	12,455.00	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 300-399	12,455.00	0	0.00	0.00		0.00	0.00 %
PURCHASED SERVICES							
401 GENERAL SUPPLIES	109.75-	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 400-499	109.75-	0	0.00	0.00		0.00	0.00 %
SUPPLIES AND MATR'LS							
898 STUDENT SCHOLARSHIPS	43,550.00	42,000	0.00	5,500.00		36,500.00	86.90 %
899 STUDENT SCHOLARSHIPS	5,000.00	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 800-899	48,550.00	42,000	0.00	5,500.00		36,500.00	86.90 %
OTHER EXPENDITURES							
*** 09 SCHOLARSHIP FUND	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %
305 PROF & TECH SERV	1,931.50	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 300-399	1,931.50	0	0.00	0.00		0.00	0.00 %
PURCHASED SERVICES							
430 INSTRUCT SUPP	127.00	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 400-499	127.00	0	0.00	0.00		0.00	0.00 %
SUPPLIES AND MATR'LS							
*** 11 RHEAUME EDUCATIONAL FUND	2,058.50	0	0.00	0.00		0.00	0.00 %
101 SALARIES PAYABLE	0.00	0	662.11-	40.00-		40.00	0.00 %
186 NON-LIC INSTR - OTHER	29,589.65	32,706	3,271.96	7,472.64		25,233.36	77.15 %
** TOTAL OBJ SERIES: 100-199	29,589.65	32,706	2,609.85	7,432.64		25,273.36	77.27 %
SALARIES AND WAGES							

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
186 15							
210 FICA	2,019.40	2,502	212.37	581.31		1,920.69	76.76 %
214 PERA	1,510.11	2,289	139.82	443.28		1,845.72	80.63 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	3,529.51	4,791	352.19	1,024.59		3,766.41	78.61 %
305 PROF & TECH SERV	4,571.70	2,865	70.93	238.51		2,626.49	91.67 %
325 INTERDEPT POSTAGE	0.44	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	4,572.14	2,865	70.93	238.51		2,626.49	91.67 %
401 GENERAL SUPPLIES	961.46	300	0.00	1,063.36		763.36	254.45-%
450 MATERIALS FOR RESALE	64,808.00	54,150	7,261.50	14,097.23		40,052.77	73.96 %
499 WAREHOUSE INVENTORY ADJ	1,250.25	0	1,250.25	1,250.25		1,250.25	0.00 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	64,519.21	54,450	8,511.75	16,410.84		38,039.16	69.86 %
530 EQUIPMENT PURCHASED	10,616.26	0	847.89	847.89		847.89	0.00 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	10,616.26	0	847.89	847.89		847.89	0.00 %
820 DUES, MBRSHPS, LICENSES & FEES	367.00	452	0.00	85.52		366.48	81.07 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	367.00	452	0.00	85.52		366.48	81.07 %
*** 15 CAFE	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %
299 DENTAL CLAIMS	877,293.98	898,000	50,379.61	303,274.73		594,725.27	66.22 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	877,293.98	898,000	50,379.61	303,274.73		594,725.27	66.22 %
305 PROF & TECH SERV	79,917.62	82,300	6,470.94	24,904.67		57,395.33	69.73 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	79,917.62	82,300	6,470.94	24,904.67		57,395.33	69.73 %
*** 20 ISF - DENTAL	957,211.60	980,300	56,850.55	328,179.40		652,120.60	66.52 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:37 PAGE 20

OBJ FD	PRIOR YEAR ACTUAL	REVISIED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
191 SEVERANCE PAY	171,351.43-	975,000	0.00	0.00		975,000.00	100.00 %
192 CHANGE TO OPEB SEV LIABILITY	1,013,975.00-	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	1,185,326.43-	975,000	0.00	0.00		975,000.00	100.00 %
210 FICA	149.21	0	0.00	0.00		0.00	0.00 %
252 HEALTH SAVINGS PLAN	514,768.25	0	0.00	0.00		0.00	0.00 %
253 TSA - DISTRICT MATCH	342,406.97	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	857,324.43	0	0.00	0.00		0.00	0.00 %
*** 21 ISF - POST RETIREMENT BENEFIT	328,002.00-	975,000	0.00	0.00		975,000.00	100.00 %
220 HEALTH INSURANCE	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %
*** 22 ISF - HEALTH SELECT 105	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %
220 HEALTH INSURANCE	1,258,123.41	1,997,291	106,665.48	441,471.21		1,555,819.79	77.89 %
230 LIFE INSURANCE	2,468.80	5,133	5,742.52	6,542.34		1,409.34-	27.45-%
235 DENTAL INSURANCE	75,069.40	105,676	1,290.79	22,160.32		83,515.68	79.02 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	1,335,661.61	2,108,100	113,698.79	470,173.87		1,637,926.13	77.69 %
305 PROF & TECH SERV	312.45	0	62.49	62.49		62.49-	0.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	312.45	0	62.49	62.49		62.49-	0.00 %
*** 25 OPEB REVOCABLE TRUST	1,335,974.06	2,108,100	113,761.28	470,236.36		1,637,863.64	77.69 %
710 BOND, PRINCIPAL	0.00	620,000	0.00	0.00		620,000.00	100.00 %
720 BOND, INTEREST	987,650.00	958,400	0.00	479,200.00		479,200.00	50.00 %
** TOTAL OBJ SERIES: 700-799 DEBT SERVICE	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %
*** 47 POST EMPLOYMENT BENEFITS	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %

REPORT: EXPREV 345 EXP SUMMARY - OBJECT(OBJ) BY FUND  
STATEMENT OF EXPENDITURES  
DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:37 PAGE 21

OBJ FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201107						PERCENT REMAINING
		REVISED BUDGET	10/01/11 TO 10/31/11	EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11		
720 47								
*** REPORT TOTALS:	154,613,528.80	158,760,262	10,888,453.99	36,147,078.47	1,883,683.18	120,729,500.35	76.04	%



**BURNSVILLE-EAGAN-SAVAGE**

**Independent School District 191**

**DISTRICT EXPENDITURES**

**BY**

**PROGRAM/DEPARTMENT**

**WITHIN FUND**

**October, 2011**

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:14 PAGE 1

ACCT STATUS: Active and Next Year Accts		ACCOUNT RANGES: 01- TO 99-999		FISCAL YEAR 201107				
PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING	
010	BOARD OF EDUCATION	118,570.52	136,225	4,235.13	45,598.38	12,968.00	77,658.62 57.00 %	
020	SUPERINTENDENT	294,371.32	288,204	22,964.02	98,815.40		189,388.60 65.71 %	
030	ASSIST SUP'T	14,021.87	218,312	19,008.32	75,669.35		142,642.65 65.33 %	
050	SCHOOL ADMINISTRATION	4,116,522.23	4,091,378	346,548.51	1,208,775.62	11,389.53	2,871,212.85 70.17 %	
**	TOTAL PRG SERIES: 000-099 ADMINISTRATION	4,543,485.94	4,734,119	392,755.98	1,428,858.75	24,357.53	3,280,902.72 69.30 %	
105	GEN ADMIN SUPPORT	186,925.54	181,146	11,162.11	50,472.29	16,510.00	114,163.71 63.02 %	
110	BUSINESS SERVICES	1,299,989.55	1,234,393	128,369.32	455,775.76	550.80	778,066.44 63.03 %	
130	COMMUNITY RELATIONS	319,223.57	415,535	31,346.43	125,203.38	20,136.00	270,195.62 65.02 %	
140	DATA PROCESSING	728,280.13	757,931	23,856.79	318,324.59	19,916.84	419,689.57 55.37 %	
150	LEGAL SERVICES	11,158.20	64,000	140.80	192.00		63,808.00 99.70 %	
160	HUMAN RESOURCES	834,957.06	836,924	64,044.40	242,074.36		594,849.64 71.07 %	
170	PRINTING	37,674.12	36,900	3,507.11	25,089.91	28.49	11,781.60 31.92 %	
180	CENSUS	123,099.30	161,932	10,261.70	50,305.08		111,626.92 68.93 %	
197	PARENTAL INVOLVEMENT	17,348.01	800	602.63	8,685.29		7,885.29- 985.66-%	
199	SCHOOL ELECTIONS	5,208.25	30,000	10,202.49	10,333.70	39.34	19,626.96 65.42 %	
**	TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	3,563,863.73	3,719,561	283,493.78	1,286,456.36	57,181.47	2,375,923.17 63.87 %	
201	KINDERGARTEN	1,589,206.94	1,291,549	109,631.99	268,764.65	27.03	1,022,757.32 79.18 %	

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:14 PAGE 2

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
202 01							
202 PRIMARY (1-3)	8,315,304.60	8,229,724	665,794.37	1,647,683.04	1,964.40	6,580,076.56	79.95 %
203 INTERMEDIATE (4-6)	10,215,616.58	11,791,600	858,195.84	2,244,602.17	3,092.90	9,543,904.93	80.93 %
204 TITLE II TEACHER TRAINING	271,982.06	293,813	19,259.66	19,630.49		274,182.51	93.31 %
205 TITLE III - LEP	210,179.77	196,630	5,516.86	36,020.19		160,609.81	81.68 %
208 ELE/SEC MIDDLE SCH'L	4,556.74	7,500	505.19	573.57		6,926.43	92.35 %
211 SECONDARY ED-GENERAL	4,708,772.50	4,477,899	187,917.93	836,689.01	19,649.41	3,621,560.58	80.87 %
212 ART	896,216.57	1,102,618	93,079.62	225,760.52	1,619.19	875,238.29	79.37 %
215 BUSINESS	108,321.45	123,397	9,950.39	23,728.65	3,900.00	95,768.35	77.60 %
216 TITLE I EDUCATIONALLY DISADVAN	1,167,435.76	729,671	74,904.64	183,674.34		545,996.66	74.82 %
217 ASSURANCE OF MASTERY	226,582.96	492,802	41,318.61	101,307.39		391,494.61	79.44 %
218 SCHOOL ENRICHMENT PROG	593,096.74	478,600	38,545.58	95,133.28		383,466.72	80.12 %
219 ESL	3,086,471.56	2,731,400	210,375.24	512,612.07	9.99	2,218,777.94	81.23 %
220 LANGUAGE ARTS	2,832,366.30	2,985,403	238,863.11	589,495.52	777.86	2,395,129.62	80.22 %
230 WORLD LANGUAGES	1,176,593.59	1,037,652	84,097.79	204,941.57	0.01	832,710.42	80.24 %
240 PHY ED-HEALTH-REC	2,086,707.30	1,995,422	161,194.10	394,484.93	1,304.29	1,599,632.78	80.16 %
250 FAMILY LIVING SCIENCE	151,192.50	180,517	11,218.97	23,370.86		157,146.14	87.05 %
255 INDUSTRIAL EDUCATION	434,003.56	484,715	38,472.21	93,176.64	717.24	390,821.12	80.62 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:14 PAGE 3

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
256 01							
256 MATHEMATICS	2,697,473.32	2,654,880	221,324.91	538,461.36	150.61	2,116,268.03	79.71 %
258 MUSIC	1,986,220.43	1,594,727	114,920.92	327,670.88	565.04	1,266,491.08	79.41 %
260 NATURAL SCIENCES	3,292,537.99	3,178,650	263,880.63	665,983.33	4,283.09	2,508,383.58	78.91 %
270 SOCIAL STUDIES	2,743,291.74	2,564,958	210,323.40	516,219.67	140.12	2,048,598.21	79.86 %
291 CO-CURRICULAR	593,349.19	385,362	52,648.97	119,912.91	396.00	265,053.09	68.78 %
292 BOYS/GIRLS ATHLETICS	433,727.76	393,054	42,824.52	157,182.80	3,428.00	232,443.20	59.13 %
294 BOYS ATHLETICS	502,700.32	286,977	56,213.74	121,727.45		165,249.55	57.58 %
296 GIRLS ATHLETICS	420,969.95	253,939	48,378.86	109,236.24		144,702.76	56.98 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	50,744,878.18	49,943,459	3,848,324.33	10,058,043.53	42,025.18	39,843,390.29	79.77 %
311 DISTRIBUTIVE EDUCATION	6,273.76	0	15,147.93	19,052.52		19,052.52-	0.00 %
331 HOME ECONOMICS ED	353,781.03	321,463	25,850.39	62,511.45	535.16	258,416.39	80.38 %
341 BUSINESS & OFFICE ED	167,126.96	171,429	12,478.46	33,044.46		138,384.54	80.72 %
351 TECHNICAL EDUCATION	15,811.13	18,750	0.00	1,249.00		17,501.00	93.33 %
361 TRADE-INDUSTRIAL ED	139,611.06	98,703	8,203.00	19,906.37		78,796.63	79.83 %
380 SPECIAL NEEDS	521,867.23	532,876	45,688.62	112,033.89		420,842.11	78.97 %
399 VOCATIONAL-GENERAL	273,134.37	343,711	0.00	124,661.48		219,049.52	63.73 %
** TOTAL PRG SERIES: 300-399 VOCATIONAL INSTRUC.	1,477,605.54	1,486,932	107,368.40	372,459.17	535.16	1,113,937.67	74.91 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
400 01							
400 GENERAL SPECIAL ED	317,995.54	50,260-	7,659.31	8,727.81		58,987.81-	117.36 %
401 SPEECH/LANGUAGE IMPAIRED	1,448,111.79	1,553,567	106,805.59	275,784.29	375.00	1,277,407.71	82.22 %
402 MMM MENTALLY IMP - MILD-MOD	1,413,584.77	1,260,099	94,288.22	229,551.69		1,030,547.31	81.78 %
403 MSMI MENTALLY IMP - MOD-SEVERE	979,963.16	943,917	100,750.27	217,314.73		726,602.27	76.97 %
404 PHYSICALLY IMPAIRED	444,497.06	361,614	24,799.55	51,926.25		309,687.75	85.64 %
405 DEAF-HARD OF HEARING	126,631.21	80,600	0.00	0.00		80,600.00	100.00 %
406 VISUALLY IMPAIRED	180,770.59	108,720	2,336.63	4,673.03		104,046.97	95.70 %
407 LD SPECIFIC LRNING DISABILITY	3,347,407.68	2,381,548	192,793.59	457,802.62		1,923,745.38	80.77 %
408 EBD EMOTION/BEHAVIOR DISORDER	4,382,881.75	4,095,168	299,858.85	721,649.64	2,543.91	3,370,974.45	82.31 %
410 OTHER HEALTH IMPAIRED	365,317.32	239,061	16,201.36	32,969.67		206,091.33	86.20 %
411 AUTISTIC	2,033,405.18	1,907,037	162,503.93	354,164.01	118.45	1,552,754.54	81.42 %
412 EARLY CHILDHOOD SPEC EDUCATION	3,176,915.26	2,755,435	206,656.97	660,763.30	170.87	2,094,500.83	76.01 %
414 TRAUMATIC BRAIN INJURY	0.00	120	0.00	0.00		120.00	100.00 %
416 SEVERELY MULTIPLY IMPAIRED	180.00	220	0.00	0.00		220.00	100.00 %
420 SPECIAL ED-GENERAL	2,907,447.30	3,458,902	214,013.02	595,514.31	3,074.80	2,860,312.89	82.69 %
430 HOMEBOUND	0.00	400	0.00	0.00		400.00	100.00 %
472 SP ED - HEALTH SERVICES	450,501.77	442,374	36,885.53	96,915.63		345,458.37	78.09 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:14 PAGE 5

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
473 01							
473 SP ED - PSYCHOLOGICAL SERV	1,061,818.66	881,966	69,062.96	196,939.03	2,540.00	682,486.97	77.38 %
474 SP ED - SOCIAL WORK	45,212.18	3,000	44.13	44.13		2,955.87	98.52 %
** TOTAL PRG SERIES: 400-499 SPECIAL ED INSTRUCT.	22,682,641.22	20,423,488	1,534,659.91	3,904,740.14	8,823.03	16,509,924.83	80.83 %
520 BALC - DIPLOMA	191,783.42	80,004	4,060.25	91,196.54		11,192.54-	13.98-%
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	191,783.42	80,004	4,060.25	91,196.54		11,192.54-	13.98-%
600	0.00	32,140-	0.00	0.00		32,140.00-	100.00 %
605 GENERAL INSTRUCT SUPPORT	1,378,718.88	1,368,726	109,491.30	386,667.94	961.50	981,096.56	71.67 %
610 CURR CONSULT/DEVELOP	1,930,757.05	1,867,311	108,071.90	229,210.51	9,732.80	1,628,367.69	87.20 %
620 EDUCATIONAL MEDIA	904,816.42	947,191	78,905.31	197,523.64	9,414.66	740,252.70	78.15 %
640 STAFF DEVELOPMENT	2,062,448.39	3,047,398	51,499.49-	2,214.61	1,671.00	3,043,512.39	99.87 %
680 COMP ASSIST INSTRUCT	1,465,960.80	1,436,786	82,518.06	489,947.12	67,920.22	878,918.66	61.17 %
690 OTHR INSTR SUPP SERV	45,450.00	51,793	4,707.58	9,240.64		42,552.36	82.15 %
** TOTAL PRG SERIES: 600-699 INSTRUC SUPPORT SERV	7,788,151.54	8,687,065	332,194.66	1,314,804.46	89,700.18	7,282,560.36	83.83 %
710 COUNSELING/GUIDANCE	1,118,759.46	1,045,434	91,701.02	243,832.40		801,601.60	76.67 %
720 HEALTH SERVICES	888,258.02	848,799	76,976.40	193,102.66		655,696.34	77.24 %
740 ATTEND/SOC WORK SERV	615,769.00	696,783	159,833.64	180,036.67		516,746.33	74.16 %
760 PUPIL TRANSPORTATION	0.00	1,909-	0.00	0.00		1,909.00-	100.00 %
770 FOOD SERVICES	60,850.85	0	2,969.79	3,161.24		3,161.24-	0.00 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:14 PAGE 6

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
790 01							
790 OTHER PUPIL SUPPORT SERVICES	265,246.14	132,455	12,025.85	33,669.96	8,318.00	90,467.04	68.30 %
791 DIVERSITY/PEER LDRSHP	6,200.27	6,888	565.50	1,131.56		5,756.44	83.57 %
792 PUPIL APPRAISAL	405,523.85	536,139	6,868.63	216,567.60		319,571.40	59.60 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	3,360,607.59	3,264,589	350,940.83	871,502.09	8,318.00	2,384,768.91	73.04 %
810 OPERATIONS	7,258,907.21	6,838,218	599,094.31	2,069,882.42	7,058.30	4,761,277.28	69.62 %
811 MAINTENANCE	1,183,445.77	975,993	133,479.28	357,215.17	2,822.55	615,955.28	63.11 %
850 FACILITIES	3,700,674.51	1,809,951	84,252.43	790,150.20	44,463.89	975,336.91	53.88 %
** TOTAL PRG SERIES: 800-899 SITE, BUILDINGS, EQUIP	12,143,027.49	9,624,162	816,826.02	3,217,247.79	54,344.74	6,352,569.47	66.00 %
920 SHORT TERM DEBT	0.00	10,000	0.00	0.00		10,000.00	100.00 %
930 EMPLOYEE BENEFITS	0.00-	0	240,085.73-	132,632.91		132,632.91-	0.00 %
940 PROPERTY & OTHER INS	210,020.44	491,000	17,060.00	166,852.75		324,147.25	66.01 %
950 TRANSFERS	0.00	183,369	0.00	0.00		183,369.00	100.00 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	210,020.44	684,369	223,025.73-	299,485.66		384,883.34	56.23 %
*** 01 GENERAL	106,706,065.09	102,647,748	7,447,598.43	22,844,794.49	285,285.29	79,517,668.22	77.46 %
770 FOOD SERVICES	4,331,050.98	4,601,423	422,415.50	1,003,836.54	43.20	3,597,543.26	78.18 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	4,331,050.98	4,601,423	422,415.50	1,003,836.54	43.20	3,597,543.26	78.18 %
930 EMPLOYEE BENEFITS	0.00-	0	4,628.51-	0.00-		0.00	0.00 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	0.00-	0	4,628.51-	0.00-		0.00	0.00 %
*** 02 FOOD SERVICE	4,331,050.98	4,601,423	417,786.99	1,003,836.54	43.20	3,597,543.26	78.18 %
760 PUPIL TRANSPORTATION	6,557,762.00	6,475,343	475,436.86	702,900.30		5,772,442.70	89.14 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	6,557,762.00	6,475,343	475,436.86	702,900.30		5,772,442.70	89.14 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
930 EMPLOYEE BENEFITS	0.00	0	3,206.30-	257.93			
** TOTAL PRG SERIES: 900-999	0.00	0	3,206.30-	257.93		257.93-	0.00 %
FISCAL & OTHER FIXED						257.93-	0.00 %
*** 03 TRANSPORTATION	6,557,762.00	6,475,343	472,230.56	703,158.23		5,772,184.77	89.14 %
505 COMM SERV - GENERAL	355,966.65	580,021	11,753.89	76,600.73		503,420.27	86.79 %
510 ADULT EDUCATION	345,328.21	99,418	12,295.70	37,801.11		61,616.89	61.97 %
511 ADULT RECREATION	7,184.69	11,410	254.24	856.14		10,553.86	92.49 %
520 ADULT BASIC ED	524,059.69	553,371	43,650.28	175,641.48	185.32	377,544.20	68.22 %
550 PRESCHOOL	247,747.56	252,055	26,014.83	64,565.99		187,489.01	74.38 %
551 ELEMENTARY	333,081.31	133,705	8,127.28	63,482.74		70,222.26	52.52 %
552 SECONDARY	133,907.82	51,000	6,308.94	14,681.05		36,318.95	71.21 %
553 GTI GIFTED/TALENTED	55,302.04	52,689	4,049.00	44,904.56		7,784.44	14.77 %
554 SES	37,258.47	34,700	0.00	0.00		34,700.00	100.00 %
560 RECREATION	150,333.49	86,200	6,783.48	26,191.70		60,008.30	69.61 %
570 PROJECT KIDS	2,147,248.48	1,968,928	135,019.41	545,335.99		1,423,592.01	72.30 %
571 PROJ KIDS - PRESCHOOL	986,920.53	864,147	73,499.04	258,250.43		605,896.57	70.11 %
572 0-5 PROGRAM	0.00	58,940	0.00	0.00		58,940.00	100.00 %
580 EARLY CHILD & FAMILY ED	517,026.92	500,904	43,158.95	130,979.99	56.80	369,867.21	73.83 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS(PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

RUN: WED 032812 10:14 PAGE 8

PRG FD	PRIOR YEAR ACTUAL	REVISD BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
582 04							
582 SCHOOL READINESS	96,711.10	113,126	6,533.26	23,609.79		89,516.21	79.12 %
583 PRESCHOOL SCREENING	46,718.71	50,693	6,690.42	14,163.23		36,529.77	72.06 %
585 YOUTH DEV/SERV	71,766.75	77,058	8,344.19	24,511.78		52,546.22	68.19 %
586 AFTER SCHOOL ENRICHMENT	78,870.10	28,000	3,138.35	7,462.11		20,537.89	73.34 %
590 OTHER COMM SERVICES	287,293.45	462,413	25,078.84	86,599.41	3,307.80	372,505.79	80.55 %
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	6,422,725.97	5,978,778	420,700.10	1,595,638.23	3,549.92	4,379,589.85	73.25 %
930 EMPLOYEE BENEFITS	0.00	0	94,858.19-	467.76		467.76-	0.00 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	0.00	0	94,858.19-	467.76		467.76-	0.00 %
*** 04 COMMUNITY SERVICE	6,422,725.97	5,978,778	325,841.91	1,596,105.99	3,549.92	4,379,122.09	73.24 %
850 FACILITIES	2,915,650.87	11,770,000	1,986,176.37	6,994,973.65	1,594,804.77	3,180,221.58	27.01 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	2,915,650.87	11,770,000	1,986,176.37	6,994,973.65	1,594,804.77	3,180,221.58	27.01 %
*** 06 CAPITAL PROJECTS	2,915,650.87	11,770,000	1,986,176.37	6,994,973.65	1,594,804.77	3,180,221.58	27.01 %
910 DEBT RED-BOND'D DEBT	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
*** 07 DEBT SERVICE	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
050 SCHOOL ADMINISTRATION	39,450.09	83,250	1,784.81	8,866.77		74,383.23	89.34 %
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	39,450.09	83,250	1,784.81	8,866.77		74,383.23	89.34 %
110 BUSINESS SERVICES	15,693.37	37,000	970.17	2,686.37		34,313.63	92.73 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	15,693.37	37,000	970.17	2,686.37		34,313.63	92.73 %
211 SECONDARY ED-GENERAL	702,749.15	740,000	46,762.09	178,483.06		561,516.94	75.88 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	702,749.15	740,000	46,762.09	178,483.06		561,516.94	75.88 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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PRG FD	PRIOR YEAR ACTUAL	REVIS BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
505 08							
505 COMM SERV - GENERAL	43,478.55	46,250	2,453.64	13,119.07		33,130.93	71.63 %
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	43,478.55	46,250	2,453.64	13,119.07		33,130.93	71.63 %
605 GEN INSTRUCT SUPPORT	24,624.84	0	2,268.10	6,116.44		6,116.44-	0.00 %
** TOTAL PRG SERIES: 600-699 INSTRUC SUPPORT SERV	24,624.84	0	2,268.10	6,116.44		6,116.44-	0.00 %
770 FOOD SERVICES	4,183.77	2,775	173.00	701.26		2,073.74	74.72 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	4,183.77	2,775	173.00	701.26		2,073.74	74.72 %
810 OPERATIONS	11,633.19	15,725	1,403.48	5,927.09		9,797.91	62.30 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	11,633.19	15,725	1,403.48	5,927.09		9,797.91	62.30 %
*** 08 FLEX BENEFIT FUND	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %
790 OTHER PUPIL SUPP SER	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %
*** 09 SCHOLARSHIP FUND	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %
212 ART	2,058.50	0	0.00	0.00		0.00	0.00 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	2,058.50	0	0.00	0.00		0.00	0.00 %
*** 11 RHEAUME EDUCATIONAL FUND	2,058.50	0	0.00	0.00		0.00	0.00 %
790 OTHER PUPIL SUPPORT SERVICES	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %
*** 15 CAFE	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %
050 SCHOOL ADMINISTRATION	43,962.58	48,500	2,639.60	15,299.89		33,200.11	68.45 %
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	43,962.58	48,500	2,639.60	15,299.89		33,200.11	68.45 %
105 GEN ADMIN SUPPORT	16,989.78	16,300	1,023.31	5,907.22		10,392.78	63.75 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	16,989.78	16,300	1,023.31	5,907.22		10,392.78	63.75 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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PRG FD	PRIOR YEAR ACTUAL	REVISIED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
203 20							
203 INTERMEDIATE (4-6)	460,348.12	470,000	26,935.62	155,403.23		314,596.77	66.93 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	460,348.12	470,000	26,935.62	155,403.23		314,596.77	66.93 %
399 VOCATIONAL-GENERAL	12,190.49	13,000	732.59	4,241.43		8,758.57	67.37 %
** TOTAL PRG SERIES: 300-399 VOCATIONAL INSTRUC.	12,190.49	13,000	732.59	4,241.43		8,758.57	67.37 %
420 SPECIAL ED-GENERAL	216,771.99	223,000	13,049.74	75,381.65		147,618.35	66.19 %
** TOTAL PRG SERIES: 400-499 SPECIAL ED INSTRUC.	216,771.99	223,000	13,049.74	75,381.65		147,618.35	66.19 %
505 COMM SERV - GENERAL	55,611.69	61,000	3,625.50	20,953.67		40,046.33	65.64 %
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	55,611.69	61,000	3,625.50	20,953.67		40,046.33	65.64 %
605 GEN INSTRUCT SUPPORT	35,624.60	31,500	1,863.13	10,780.10		20,719.90	65.77 %
** TOTAL PRG SERIES: 600-699 INSTRUC SUPPORT SERV	35,624.60	31,500	1,863.13	10,780.10		20,719.90	65.77 %
790 OTHER PUPIL SUPPORT SERVICES	70,551.01	72,000	4,244.38	24,538.73		47,461.27	65.91 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	70,551.01	72,000	4,244.38	24,538.73		47,461.27	65.91 %
810 OPERATIONS	45,161.34	45,000	2,736.68	15,673.48		29,326.52	65.17 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	45,161.34	45,000	2,736.68	15,673.48		29,326.52	65.17 %
*** 20 ISF - DENTAL	957,211.60	980,300	56,850.55	328,179.40		652,120.60	66.52 %
050 SCHOOL ADMINISTRATION	173,301.34-	225,000	0.00	0.00		225,000.00	100.00 %
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	173,301.34-	225,000	0.00	0.00		225,000.00	100.00 %
110 BUSINESS SERVICES	18,488.54	0	0.00	0.00		0.00	0.00 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	18,488.54	0	0.00	0.00		0.00	0.00 %
211 SECONDARY ED-GENERAL	195,073.99-	750,000	0.00	0.00		750,000.00	100.00 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	195,073.99-	750,000	0.00	0.00		750,000.00	100.00 %

REPORT: EXPREV 341 EXP SUMMARY - PROGRAMS (PRG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	FISCAL YEAR 201107				REMAINING ON 10/31/11	PERCENT REMAINING
			10/01/11 TO 10/31/11	EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11			
770 21								
770 FOOD SERVICES	21,077.41	0	0.00	0.00		0.00	0.00 %	
** TOTAL PRG SERIES: 700-799	21,077.41	0	0.00	0.00		0.00	0.00 %	
PUPIL SUPPORT SERV								
810 OPERATIONS	807.38	0	0.00	0.00		0.00	0.00 %	
** TOTAL PRG SERIES: 800-899	807.38	0	0.00	0.00		0.00	0.00 %	
SITE, BUILDINGS, EQUIP								
*** 21 ISF - POST RETIREMENT BENEFIT	328,002.00-	975,000	0.00	0.00		975,000.00	100.00 %	
105 GEN ADMIN SUPPORT	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %	
** TOTAL PRG SERIES: 100-199	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %	
DIST. SUPPORT SERV.								
*** 22 ISF - HEALTH SELECT 105	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %	
050 SCHOOL ADMINISTRATION	112,319.62	50,603	7,991.83	33,641.50		16,961.50	33.51 %	
** TOTAL PRG SERIES: 000-099	112,319.62	50,603	7,991.83	33,641.50		16,961.50	33.51 %	
ADMINISTRATION								
110 BUSINESS SERVICES	106,012.45	80,946	7,012.89	29,534.65		51,411.35	63.51 %	
** TOTAL PRG SERIES: 100-199	106,012.45	80,946	7,012.89	29,534.65		51,411.35	63.51 %	
DIST. SUPPORT SERV.								
211 SECONDARY ED-GENERAL	606,842.33	521,418	54,380.50	223,817.39		297,600.61	57.07 %	
** TOTAL PRG SERIES: 200-299	606,842.33	521,418	54,380.50	223,817.39		297,600.61	57.07 %	
REGULAR INSTRUCTION								
810 OPERATIONS	0.00	77	0.00	0.00		77.00	100.00 %	
** TOTAL PRG SERIES: 800-899	0.00	77	0.00	0.00		77.00	100.00 %	
SITE, BUILDINGS, EQUIP								
935 OPEB RETIREE CONTRIBUTIONS	510,799.66	1,455,056	44,376.06	183,242.82		1,271,813.18	87.40 %	
** TOTAL PRG SERIES: 900-999	510,799.66	1,455,056	44,376.06	183,242.82		1,271,813.18	87.40 %	
FISCAL & OTHER FIXED								
*** 25 OPEB REVOCABLE TRUST	1,335,974.06	2,108,100	113,761.28	470,236.36		1,637,863.64	77.69 %	
910 DEBT RED-BOND'D DEBT	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %	
** TOTAL PRG SERIES: 900-999	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %	
FISCAL & OTHER FIXED								
*** 47 POST EMPLOYMENT BENEFITS	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %	
*** REPORT TOTALS:	154,613,528.80	158,760,262	10,888,453.99	36,147,078.47	1,883,683.18	120,729,500.35	76.04 %	

**BURNSVILLE-EAGAN-SAVAGE**

**Independent School District 191**

**DISTRICT EXPENDITURES**

**BY**

**BUILDING/ORGANIZATIONAL UNIT**

**WITHIN FUND**

**October, 2011**

REPORT: EXPREV 132 EXP SUMMARY - BUILDING(ORG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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ACCT STATUS:	Active and Next Year Accts		ACCOUNT RANGES:		FISCAL YEAR 201107			
ORG FD	PRIOR YEAR ACTUAL	REVISIED BUDGET	10/01/11 TO 10/31/11	EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING	
005 DISTRICTWIDE	9,361,163.25	11,777,864	394,502.55	3,185,589.88	101,002.73	8,491,271.39	72.09 %	
006 ADMIN BLDG	33,187.52	32,630	2,779.92	9,893.53		22,736.47	69.67 %	
007 ENVISION-PERFORMING ARTS CTR	238,964.36	156,210	0.00	76.30	1,012.50	155,121.20	99.30 %	
008 DIAMONDHEAD	883,286.38	774,676	29,276.55	128,375.08		646,300.92	83.42 %	
014 BURNSVILLE SR HIGH	17,337,575.07	14,699,240	1,366,906.65	3,579,438.60	14,793.39	11,105,008.01	75.54 %	
015 METCALF JR HIGH	5,689,538.09	5,042,597	395,558.32	1,073,384.81	9,923.88	3,959,288.31	78.51 %	
066 EAGLE RIDGE JR HIGH	5,786,111.20	5,184,092	414,850.49	1,088,195.46	6,444.05	4,089,452.49	78.88 %	
085 NICOLLET JR HIGH	6,917,588.49	4,684,348	381,104.35	1,062,169.94	35,820.19	3,586,357.87	76.56 %	
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	46,247,414.36	42,351,657	2,984,978.83	10,127,123.60	168,996.74	32,055,536.66	75.68 %	
100 ELEMENTARY SERVICES	460,128.59	1,690,995	42,489.21	76,153.77		1,614,841.23	95.49 %	
** TOTAL ORG SERIES: 100-199 ELEMENTARY SERVICES	460,128.59	1,690,995	42,489.21	76,153.77		1,614,841.23	95.49 %	
200 ELE/SEC SERVICES	8,554,340.43	9,050,387	384,134.03	1,737,032.72	74,670.83	7,238,683.45	79.98 %	
201 CLUSTER EAST	0.00	948,999	78,525.20	200,280.88		748,718.12	78.89 %	
202 CLUSTER WEST	0.00	1,001,894	66,970.18	170,487.75		831,406.25	82.98 %	
203 CLUSTER CENTRAL	0.00	1,180,692	99,325.68	245,658.22		935,033.78	79.19 %	
204 CLUSTER SECONDARY	0.00	772,549	56,921.71	145,378.38		627,170.62	81.18 %	
205 CLUSTER ECSE	0.00	1,404,842	294,928.71	409,315.29		995,526.71	70.86 %	

REPORT: EXPREV 132 EXP SUMMARY - BUILDING(ORG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
299 01							
299 SUMMER SCHOOL	36,663.75	1,000	0.00	18,740.80		17,740.80	1774.08-%
** TOTAL ORG SERIES: 200-299 ELEM/SECOND SERVICES	8,591,004.18	14,360,363	980,805.51	2,926,894.04	74,670.83	11,358,798.13	79.09 %
300 SECONDARY SERVICES	455,384.63	599,365	14,992.71	168,885.81	0.01	430,479.18	71.82 %
314 BALC - SECONDARY	451,356.29	635,904	30,194.75	75,397.56		560,506.44	88.14 %
315 BALC - ELEM/JRH	727,262.49	425,588	23,094.77	291,392.48	1,880.00	132,315.52	31.09 %
** TOTAL ORG SERIES: 300-399 SECONDARY SERVICES	1,634,003.41	1,660,857	68,282.23	535,675.85	1,880.01	1,123,301.14	67.63 %
414 BESTransition SERVICES	816,283.56	899,373	72,099.10	174,739.27	1,155.24	723,478.49	80.44 %
481 CEDAR ELEMENTARY	3,453,073.08	2,176,500	527.02-	441,234.10	170.87	1,735,095.03	79.71 %
482 GIDEON POND ELEMENTARY	3,010,716.29	3,123,125	240,513.39	604,089.03	158.19	2,518,877.78	80.65 %
483 EDW NEILL ELEMENTARY	4,076,045.28	3,713,291	307,600.94	799,568.22	5,600.48	2,908,122.30	78.31 %
484 MARION W SAVAGE ELEMENTARY	4,599,466.92	3,858,613	315,869.09	796,452.87	1,316.53	3,060,843.60	79.32 %
485 SIOUX TRAIL ELEMENTARY	3,455,864.00	3,127,061	257,969.53	676,334.91	691.92	2,450,034.17	78.34 %
486 VISTA VIEW ELEMENTARY	3,993,121.96	3,717,028	302,442.75	739,551.40	754.42	2,976,722.18	80.08 %
487 BYRNE ELEMENTARY	4,001,995.76	3,271,934	280,163.37	708,103.05	2,226.62	2,561,604.33	78.29 %
488 RAHN ELEMENTARY	3,596,278.02	3,297,938	272,127.52	739,585.75	6,743.53	2,551,608.72	77.36 %
489 SKY OAKS ELEMENTARY	4,660,743.18	4,849,219	400,903.50	954,762.40	2,653.57	3,891,803.03	80.25 %
490 HIDDEN VALLEY ELEMENTARY	5,524,650.76	4,765,975	394,933.46	982,565.55		3,783,409.45	79.38 %

REPORT: EXPREV 132 EXP SUMMARY - BUILDING(ORG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
491 01							
491 HARRIET BISHOP ELEMENTARY	4,911,613.19	3,791,043	369,778.31	1,012,393.23	8,838.33	2,769,811.44	73.06 %
** TOTAL ORG SERIES: 400-499 UNDEFINED ORG SERIES	46,099,852.00	40,591,100	3,213,873.94	8,629,379.78	30,309.70	31,931,410.52	78.66 %
500 ABE - AREA LEARNING CENTER	212,260.63	80,004	4,060.25	91,196.54		11,192.54	13.98 %
509 VALE	1,521,243.55	4,263	318.17	4,205.18		57.82	1.35 %
514 CEDAR ALTERNATIVE	1,746,327.03	1,877,087	151,728.32	403,965.22	9,428.01	1,463,693.77	77.97 %
516 ANTHONY LEWIS CENTER	37,962.82	100	0.00	37.11		62.89	62.89 %
520 OPTIONS TREATMENT CENTER	69,683.63	2,570	0.00	0.00		2,570.00	100.00 %
530 SUMMER ESY K-12 STRETCH PROG	63,878.66	300	181.02	47,970.42		47,670.42	5890.14 %
** TOTAL ORG SERIES: 500-599 COMMUNITY SERVICE	3,651,356.32	1,964,324	156,287.76	547,374.47	9,428.01	1,407,521.52	71.65 %
701 ST JOHN'S	22,306.23	28,452	880.95	2,192.98		26,259.02	92.29 %
** TOTAL ORG SERIES: 700-799 NONPUBLIC SCHOOL	22,306.23	28,452	880.95	2,192.98		26,259.02	92.29 %
*** 01 GENERAL	106,706,065.09	102,647,748	7,447,598.43	22,844,794.49	285,285.29	79,517,668.22	77.46 %
005 DISTRICTWIDE	783,444.06	915,556	69,550.40	306,068.89	0.01	609,487.10	66.57 %
014 BURNSVILLE SR HIGH	608,856.93	610,731	62,693.50	105,674.91	8.78	505,047.31	82.69 %
015 METCALF JR HIGH	356,301.30	454,797	35,429.39	65,530.36		389,266.64	85.59 %
066 EAGLE RIDGE JR HIGH	336,911.16	319,610	30,762.80	56,818.58	4.29	262,787.13	82.22 %
085 NICOLLET JR HIGH	278,553.75	281,235	30,213.93	57,489.06	12.17	223,733.77	79.55 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	2,364,067.20	2,581,929	228,650.02	591,581.80	25.25	1,990,321.95	77.08 %
482 GIDEON POND ELEMENTARY	186,784.81	174,460	18,923.02	36,159.11		138,300.89	79.27 %

REPORT: EXPREV 132 EXP SUMMARY - BUILDING(ORG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
483 EDW NEILL ELEMENTARY	171,890.65	179,009	16,162.59	33,515.77		145,493.23	81.27 %
484 MARION W SAVAGE ELEMENTARY	192,824.06	192,524	17,426.65	34,726.97		157,797.03	81.96 %
485 SIOUX TRAIL ELEMENTARY	187,976.87	178,364	16,515.10	33,381.05		144,982.95	81.28 %
486 VISTA VIEW ELEMENTARY	190,196.04	191,116	17,684.16	37,506.95	17.95	153,591.10	80.36 %
487 BYRNE ELEMENTARY	182,214.71	192,634	18,703.14	34,373.46		158,260.54	82.15 %
488 RAHN ELEMENTARY	164,519.39	165,582	18,322.35	35,777.74		129,804.26	78.39 %
489 SKY OAKS ELEMENTARY	234,614.23	254,204	21,893.89	61,212.19		192,991.81	75.92 %
490 HIDDEN VALLEY ELEMENTARY	236,999.02	270,774	19,859.44	60,907.28		209,866.72	77.50 %
491 HARRIET BISHOP ELEMENTARY	218,964.00	220,827	23,646.63	44,694.22		176,132.78	79.76 %
** TOTAL ORG SERIES: 400-499 UNDEFINED ORG SERIES	1,966,983.78	2,019,494	189,136.97	412,254.74	17.95	1,607,221.31	79.58 %
*** 02 FOOD SERVICE	4,331,050.98	4,601,423	417,786.99	1,003,836.54	43.20	3,597,543.26	78.18 %
005 DISTRICTWIDE	6,557,762.00	6,475,343	472,230.56	703,158.23		5,772,184.77	89.14 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	6,557,762.00	6,475,343	472,230.56	703,158.23		5,772,184.77	89.14 %
*** 03 TRANSPORTATION	6,557,762.00	6,475,343	472,230.56	703,158.23		5,772,184.77	89.14 %
005 DISTRICTWIDE	0.00	2,000	0.00	0.00		2,000.00	100.00 %
008 DIAMONDHEAD	70,641.00	2,500-	0.00	0.00		2,500.00-	100.00 %
014 BURNSVILLE SR HIGH	40,913.04	39,191	0.00	2,638.34		36,552.66	93.26 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	111,554.04	38,691	0.00	2,638.34		36,052.66	93.18 %
482 GIDEON POND ELEMENTARY	47,691.41	62,053	2,967.02	8,068.46		53,984.54	86.99 %

REPORT: EXPREV 132 EXP SUMMARY - BUILDING(ORG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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ORG FD	PRIOR YEAR ACTUAL	REVIS ED BUDGET	10/01/11 10/31/11	EXPENDE D THRU 10/31/11	FISCAL YEAR 201107 ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
483 04							
483 EDW NEILL ELEMENTARY	52,337.05	52,697	4,373.38	10,658.72		42,038.28	79.77 %
484 MARION W SAVAGE ELEMENTARY	58,962.30	48,870	3,643.78	8,808.52		40,061.48	81.97 %
485 SIOUX TRAIL ELEMENTARY	246,691.90	206,462	15,062.52	54,831.60		151,630.40	73.44 %
486 VISTA VIEW ELEMENTARY	225,315.81	171,839	18,175.96	55,659.11		116,179.89	67.60 %
487 BYRNE ELEMENTARY	66,192.23	72,089	7,583.92	13,755.67		58,333.33	80.91 %
488 RAHN ELEMENTARY	63,150.48	98,424	9,881.76	24,807.75		73,616.25	74.79 %
489 SKY OAKS ELEMENTARY	374,966.65	319,666	21,085.54	107,928.10		211,737.90	66.23 %
490 HIDDEN VALLEY ELEMENTARY	352,345.71	273,452	18,529.08	126,301.92		147,150.08	53.81 %
491 HARRIET BISHOP ELEMENTARY	347,433.77	295,428	23,836.96	101,628.14		193,799.86	65.59 %
** TOTAL ORG SERIES: 400-499 UNDEFINED ORG SERIES	1,835,087.31	1,600,980	125,139.92	512,447.99		1,088,532.01	67.99 %
500 ABE - AREA LEARNING CENTER	4,398,208.31	4,263,447	193,594.05	1,047,564.02	3,549.92	3,212,333.06	75.34 %
** TOTAL ORG SERIES: 500-599 COMMUNITY SERVICE	4,398,208.31	4,263,447	193,594.05	1,047,564.02	3,549.92	3,212,333.06	75.34 %
701 ST JOHN'S	73,727.48	72,660	5,965.54	30,445.86		42,214.14	58.09 %
799 HOME SCHOOLS	4,148.83	3,000	1,142.40	3,009.78		9.78	0.32 %
** TOTAL ORG SERIES: 700-799 NONPUBLIC SCHOOL	77,876.31	75,660	7,107.94	33,455.64		42,204.36	55.78 %
*** 04 COMMUNITY SERVICE	6,422,725.97	5,978,778	325,841.91	1,596,105.99	3,549.92	4,379,122.09	73.24 %
005 DISTRICTWIDE	209,494.05	1,616,000	255,109.81	577,454.27	113,303.53	925,242.20	57.25 %
006 ADMIN BLDG	24,227.50	3,000	0.00	0.00		3,000.00	100.00 %

REPORT: EXPREV 132 EXP SUMMARY - BUILDING(ORG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

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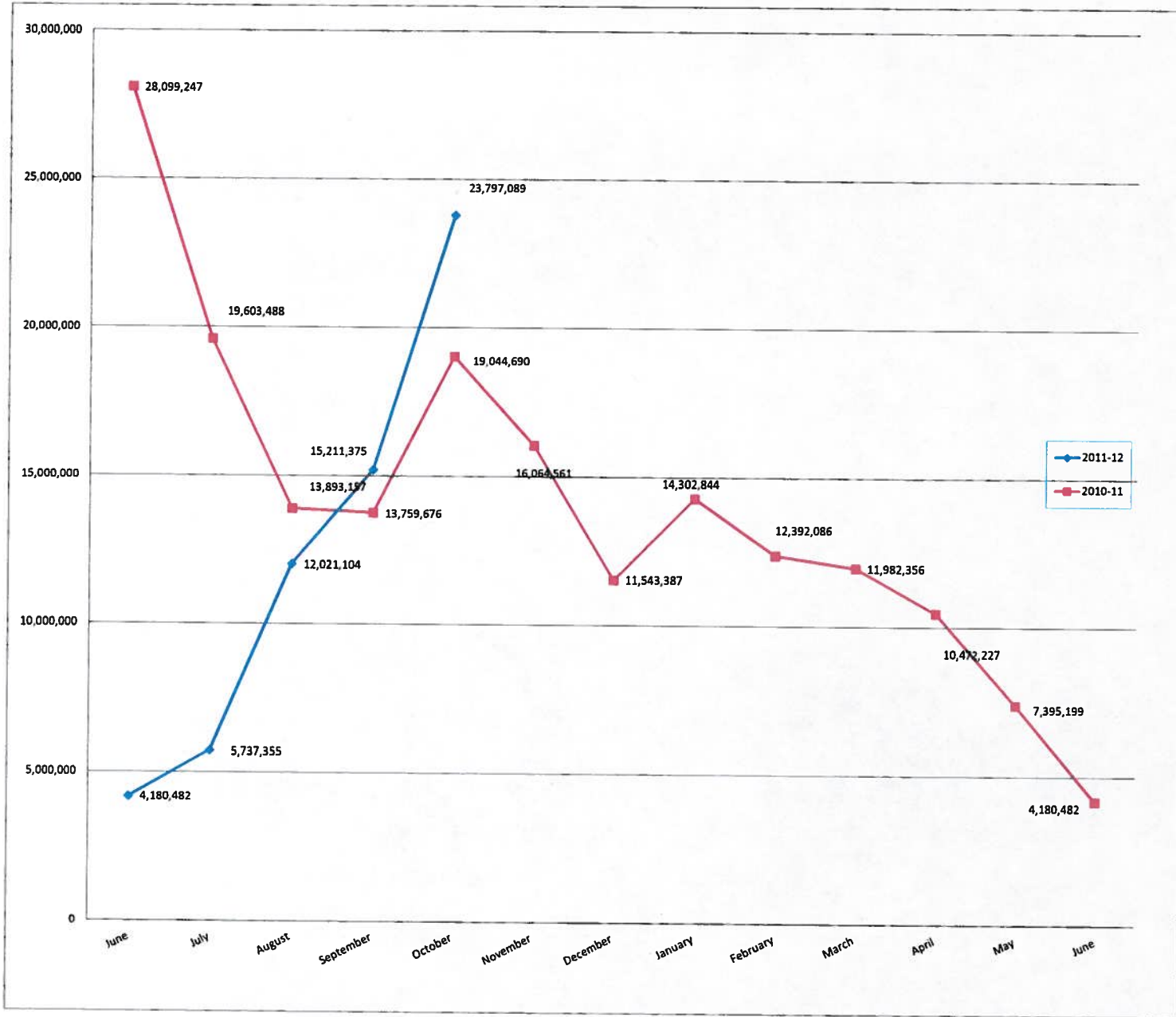
ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
008 06	0.00	0	0.00	0.00	7,400.00	7,400.00-	0.00 %
014	2,509,912.47	9,113,000	1,533,967.72	5,945,656.72	1,429,750.07	1,737,593.21	19.06 %
015	103,251.19	130,000	39,814.70	108,107.82	5,640.01	16,252.17	12.50 %
066	2,296.19	100,000	4,390.16	54,030.61		45,969.39	45.96 %
085	13,257.32	170,000	106,987.98	175,281.11	13,414.99	18,696.10-	10.99-%
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	2,862,438.72	11,132,000	1,940,270.37	6,860,530.53	1,569,508.60	2,701,960.87	24.27 %
482	0.00	50,000	0.00	0.00		50,000.00	100.00 %
484	5,656.16	250,000	0.00	0.00		250,000.00	100.00 %
485	0.00	50,000	0.00	0.00		50,000.00	100.00 %
486	0.00	50,000	0.00	0.00		50,000.00	100.00 %
489	15,268.80	33,000	0.00	0.00		33,000.00	100.00 %
490	30,567.19	200,000	45,906.00	134,443.12	25,296.17	40,260.71	20.13 %
491	1,720.00	5,000	0.00	0.00		5,000.00	100.00 %
** TOTAL ORG SERIES: 400-499 UNDEFINED ORG SERIES	53,212.15	638,000	45,906.00	134,443.12	25,296.17	478,260.71	74.96 %
*** 06 CAPITAL PROJECTS	2,915,650.87	11,770,000	1,986,176.37	6,994,973.65	1,594,804.77	3,180,221.58	27.01 %
005 DISTRICTWIDE	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
*** 07 DEBT SERVICE	7,658,255.25	6,982,906	0.00	1,479,153.76		5,503,752.24	78.81 %
005 DISTRICTWIDE	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %
*** 08 FLEX BENEFIT FUND	841,812.96	925,000	55,815.29	215,900.06		709,099.94	76.65 %

REPORT: EXPREV 132 EXP SUMMARY - BUILDING(ORG) WITHIN FUND  
 STATEMENT OF EXPENDITURES  
 DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 10/01/11 TO 10/31/11

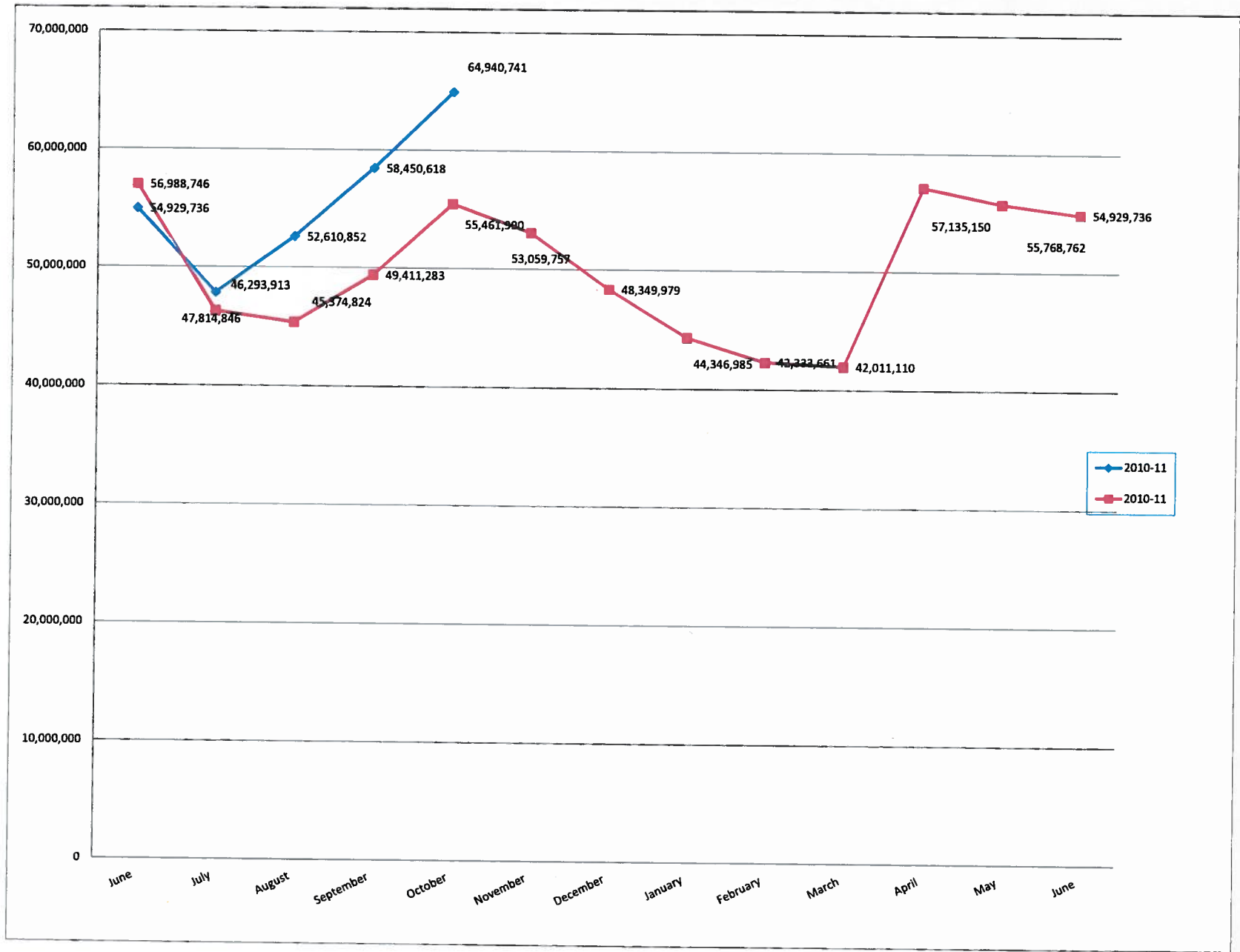
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ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	10/01/11 TO 10/31/11	FISCAL YEAR 201107 EXPENDED THRU 10/31/11	ENCUMBERED THRU 10/31/11	REMAINING ON 10/31/11	PERCENT REMAINING
005 08							
300 SECONDARY SERVICES	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %
** TOTAL ORG SERIES: 300-399	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %
SECONDARY SERVICES							
*** 09 SCHOLARSHIP FUND	60,895.25	42,000	0.00	5,500.00		36,500.00	86.90 %
005 DISTRICTWIDE	2,058.50	0	0.00	0.00		0.00	0.00 %
** TOTAL ORG SERIES: 000-099	2,058.50	0	0.00	0.00		0.00	0.00 %
DISTRICT WIDE							
*** 11 RHEAUME EDUCATIONAL FUND	2,058.50	0	0.00	0.00		0.00	0.00 %
008 CAFE	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %
** TOTAL ORG SERIES: 000-099	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %
DISTRICT WIDE							
*** 15 CAFE	113,193.77	95,264	12,392.61	26,039.99		69,224.01	72.66 %
005 DISTRICTWIDE	957,211.60	980,300	56,850.55	328,179.40		652,120.60	66.52 %
** TOTAL ORG SERIES: 000-099	957,211.60	980,300	56,850.55	328,179.40		652,120.60	66.52 %
DISTRICT WIDE							
*** 20 ISF - DENTAL	957,211.60	980,300	56,850.55	328,179.40		652,120.60	66.52 %
005 DISTRICTWIDE	328,002.00-	975,000	0.00	0.00		975,000.00	100.00 %
** TOTAL ORG SERIES: 000-099	328,002.00-	975,000	0.00	0.00		975,000.00	100.00 %
DISTRICT WIDE							
*** 21 ISF - POST RETIREMENT BENEFIT	328,002.00-	975,000	0.00	0.00		975,000.00	100.00 %
005 DISTRICTWIDE	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %
** TOTAL ORG SERIES: 000-099	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %
DISTRICT WIDE							
*** 22 ISF - HEALTH SELECT 105	16,051,224.50	13,600,000	0.00	0.00		13,600,000.00	100.00 %
005 DISTRICTWIDE	1,335,974.06	2,108,100	113,761.28	470,236.36		1,637,863.64	77.69 %
** TOTAL ORG SERIES: 000-099	1,335,974.06	2,108,100	113,761.28	470,236.36		1,637,863.64	77.69 %
DISTRICT WIDE							
*** 25 OPEB REVOCABLE TRUST	1,335,974.06	2,108,100	113,761.28	470,236.36		1,637,863.64	77.69 %
005 DISTRICTWIDE	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %
** TOTAL ORG SERIES: 000-099	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %
DISTRICT WIDE							
*** 47 POST EMPLOYMENT BENEFITS	987,650.00	1,578,400	0.00	479,200.00		1,099,200.00	69.64 %
*** REPORT TOTALS:	154,613,528.80	158,760,262	10,888,453.99	36,147,078.47	1,883,683.18	120,729,500.35	76.04 %

GENERAL FUND 2010-11, 2011-12  
CASH INVESTMENTS

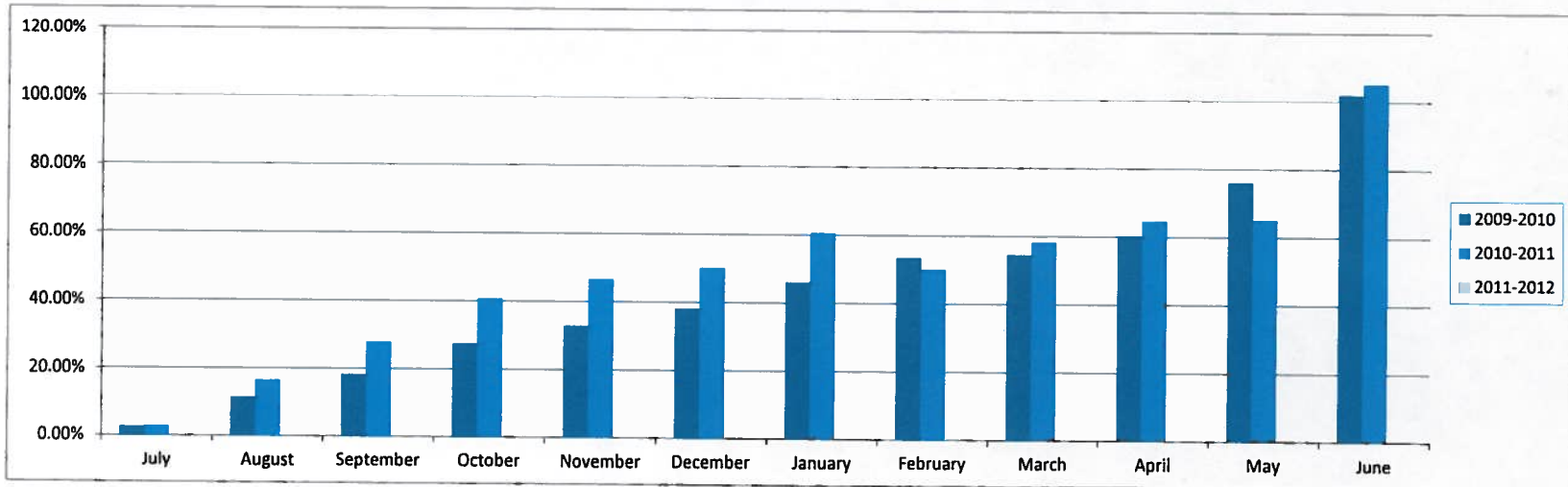


ALL FUNDS 2010-11, 2011-12  
CASH INVESTMENTS



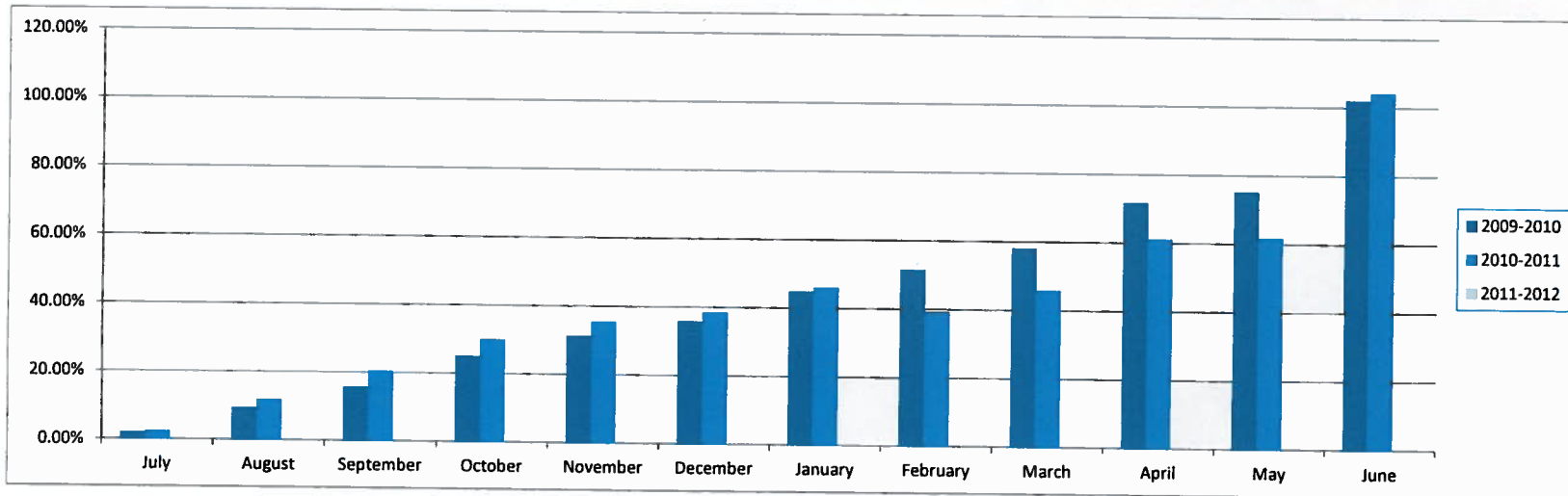
**REVENUE COMPARISON  
GENERAL FUND**

	2009-2010		2010-2011		2011-2012	
	\$	%	\$	%	\$	%
July	2,871,521	2.65%	3,122,179	2.86%	7,093,997	6.62%
August	12,347,748	11.37%	17,936,449	16.44%	23,532,598	21.96%
September	19,851,576	18.29%	30,322,237	27.78%	39,551,743	36.91%
October	29,813,213	27.46%	44,402,827	40.69%	56,355,393	52.59%
November	35,667,576	32.86%	50,842,027	46.59%		
December	41,257,584	38.00%	54,770,566	50.19%		
January	50,066,633	46.12%	66,187,965	60.65%		
February	57,948,551	53.38%	54,620,881	50.05%		
March	59,159,506	54.49%	63,578,814	58.26%		
April	65,449,135	60.29%	70,584,775	64.68%		
May	82,572,487	76.06%	71,023,409	65.08%		
June	110,681,782	102.00%	114,885,450	105.27%		
<b>BUDGET</b>	<b>108,560,562</b>	<b>100.00%</b>	<b>109,133,898</b>	<b>100.00%</b>	<b>109,012,175</b>	<b>100.00%</b>



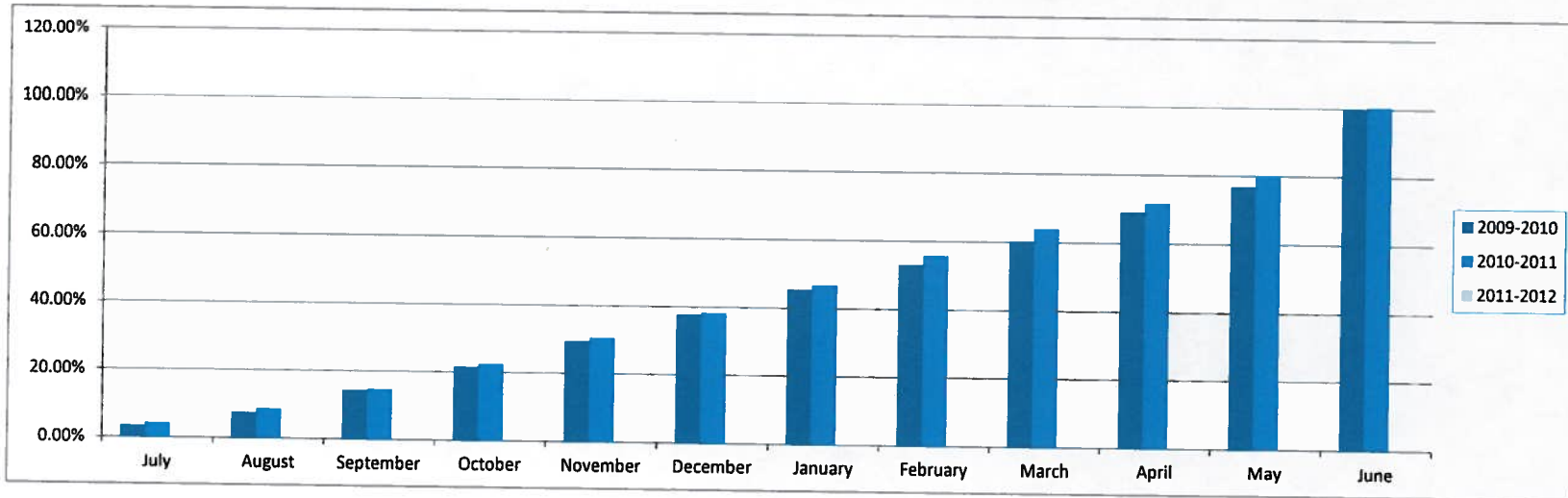
**REVENUE COMPARISON  
ALL FUNDS**

	2009-2010		2010-2011		2011-2012	
	\$	%	\$	%	\$	%
July	2,664,432	1.96%	3,960,044	2.43%	7,383,166	5.12%
August	12,740,367	9.36%	19,404,774	11.90%	25,261,709	17.51%
September	21,310,025	15.66%	33,360,592	20.49%	41,882,133	29.02%
October	34,096,925	25.06%	48,751,886	29.94%	59,133,007	40.97%
November	42,519,169	31.25%	57,799,789	35.49%		
December	48,868,132	35.92%	62,794,901	38.56%		
January	61,109,978	44.92%	75,192,383	46.17%		
February	70,277,617	51.66%	64,338,993	39.51%		
March	79,114,548	58.15%	74,733,309	45.89%		
April	97,529,879	71.69%	99,609,270	61.17%		
May	102,286,812	75.18%	100,463,856	61.69%		
June	139,247,681	102.00%	169,806,319	104.27%		
<b>BUDGET</b>	<b>136,048,053</b>	<b>100.00%</b>	<b>162,845,064</b>	<b>100.00%</b>	<b>146,164,218</b>	<b>100.00%</b>



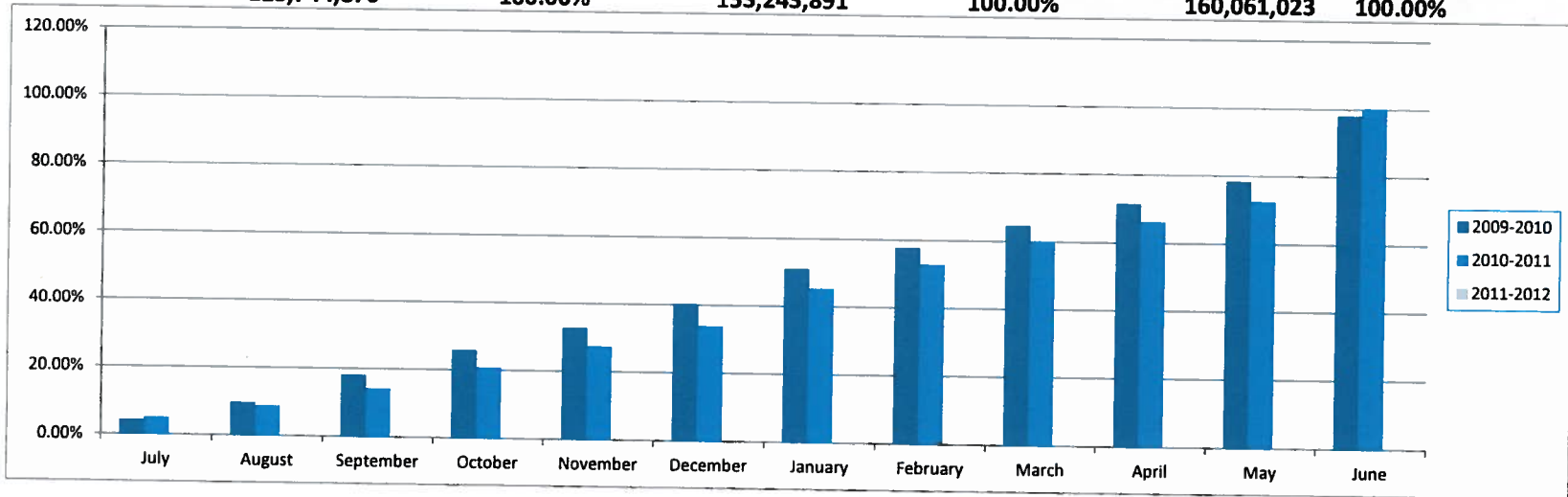
**EXPENDITURE COMPARISON  
GENERAL FUND**

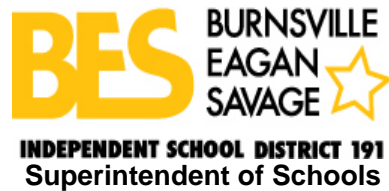
	2009-2010		2010-2011		2011-2012	
	\$	%	\$	%	\$	%
July	3,991,603	3.51%	4,922,278	4.36%	1,920,659	1.76%
August	8,598,373	7.56%	9,854,424	8.74%	7,602,157	6.96%
September	16,345,602	14.37%	16,577,212	14.70%	15,549,941	14.24%
October	24,614,501	21.64%	25,373,519	22.49%	23,463,345	21.48%
November	33,449,701	29.41%	34,477,970	30.57%		
December	42,953,275	37.76%	43,159,365	38.26%		
January	51,693,027	45.45%	52,790,539	46.80%		
February	60,420,404	53.12%	62,902,754	55.76%		
March	68,678,042	60.38%	72,217,528	64.02%		
April	78,631,287	69.13%	81,095,423	71.89%		
May	87,561,326	76.98%	89,930,101	79.72%		
June	113,579,418	100.00%	113,377,017	100.51%		
<b>BUDGET</b>	<b>113,744,870</b>	<b>100.00%</b>	<b>112,801,550</b>	<b>100.00%</b>	<b>110,579,116</b>	<b>100.00%</b>



**EXPENDITURE COMPARISON  
ALL FUNDS**

	2009-2010		2010-2011		2011-2012	
	\$	%	\$	%	\$	%
July	6,321,339	4.21%	7,653,209	4.99%	4,443,384	2.80%
August	14,393,486	9.60%	13,296,265	8.68%	25,261,709	17.51%
September	27,125,784	18.08%	21,612,757	14.10%	25,168,247	15.85%
October	38,667,515	25.77%	31,685,546	20.68%	35,939,090	22.64%
November	49,181,701	32.78%	41,975,355	27.39%		
December	60,376,525	40.24%	51,987,145	33.92%		
January	76,723,843	51.14%	69,667,002	45.46%		
February	86,645,731	57.75%	81,081,869	52.91%		
March	97,091,351	64.71%	91,721,194	59.85%		
April	107,417,805	71.59%	101,449,986	66.20%		
May	117,564,453	78.36%	111,236,213	72.59%		
June	146,794,683	98.00%	153,708,757	100.30%		
<b>BUDGET</b>	<b>113,744,870</b>	<b>100.00%</b>	<b>153,243,891</b>	<b>100.00%</b>	<b>160,061,023</b>	<b>100.00%</b>





TO: Members, Board of Education Agenda II.B.6  
November 17, 2011  
FROM: Randy Clegg, Superintendent  
DATE: November 10, 2011  
RE: Board Policy Revisions

**Recommendation:** That the Board of Education approve, on a second reading basis, revisions to Policy ING and ING-R, *Animals in the School*, Policy ACD/JBD, *Bullying Prohibition*, and Policy JO, *Protection & Privacy of Student Records*.

The Policy Review Committee has reviewed and supports the approval of Policies ING and ING-R, ACD/JBD, and JO as revised.

Descriptor Term: **Animals in the School**

**D R A F T**

Descriptor Code: **ING**

Issued Date: **1/86**

Reviewed Date: **4/09 10/11**

Revised Date: **4/10**

Rescinds: **1/10**

## ANIMALS ACCOMPANYING STUDENTS IN DISTRICT 191 SCHOOLS

### Pets and Instructional Related Animals

Permission from the site administrator must be obtained prior to an animal being in a school. The discretion to allow or refuse permission for an animal to be on school grounds rests solely with the administrator. If the administrator grants permission the following requirements apply:

Dogs must be accompanied by proof of current vaccination for rabies and distemper-parvo.

The owner shall be liable for any damage done to property by the animal.

The owner is responsible for the humane care and treatment of the animal.

The owner may be asked to remove the service animal if it poses a significant health or safety risk or disrupts or may disrupt the educational environment.

Animals will not be allowed in food preparation, storage or eating areas.

### Service Animals

A student with a disability may be accompanied by a service animal in public places within District 191 consistent with Minnesota Statutes §256 and §363A.19. A service animal is defined for the purposes of this policy as ~~a guide dog, signal dog or other animal trained to do work~~ any dog any animal that has been individually trained to do work or perform tasks for the benefit of a person with disabilities. The person with a disability must:

Properly harness or leash the service animal and maintain control of the animal.

~~The service animal must be identified as having been trained by a recognized school for service animals.~~

~~The service animal (if a dog) must be accompanied by proof~~ Proof of vaccination for rabies and distemper-parvo. must be provided before any service animal is allowed to work in a school.

The person shall be liable for any damage done to property by the ~~dog~~ service animal.

The person is responsible for the humane care and treatment of the service animal.

The person may be asked to remove the service animal if it poses a significant health or safety risk to the person or others.

## Non - Service Animals

A student with a disability who wishes to be accompanied in a school building including a classroom, lunchroom or other area within the school building by a non-service animal should request that the student's Individual Education Program (IEP) team or Section 504 team consider whether the non-service animal is necessary to provide the student with a free appropriate public education.

The non-service animal will be permitted to accompany the student if the student requires the animal in order to receive an appropriate education as determined by the IEP or Section 504 team. In such a case, the following apply:

~~The non-service animal is identified as having been trained by a recognized school for training animals.~~

The non-service animal is harnessed or leashed and controlled by the person with disabilities.

~~A dog must be accompanied by proof~~ Proof of vaccination for rabies and distemper-parvo-~~must be provided before any non-service animal is allowed to work in a school.~~

The person shall be liable for any damage done to property by a ~~dog.~~ non-service animal.

The person is responsible for the humane care and treatment of the non-service animal.

The person may be asked to remove the non-service animal if it poses a significant health or safety risk or creates or may create disruption to the educational environment.

## ANIMALS ACCOMPANYING EMPLOYEES OR OTHER ADULTS IN DISTRICT 191 SCHOOLS

Service animals are permitted to accompany a person with disabilities consistent with Minnesota Statutes §256C and §363A.19. A person who is training a dog to be a service dog shall also be permitted to have a dog on school property.

A service animal is defined for the purposes of this policy as ~~a guide dog, or signal dog or other animal~~ any animal trained to do work or perform tasks for the benefit of a person with disabilities. The person with a disability must:

Properly harness or leash the service animal and maintain control of the animal.

~~The service animal must be identified as having been trained by a recognized school for service animals.~~

~~The service animal (if a dog) must be accompanied by proof~~ Proof of vaccination for rabies and distemper-parvo- must be provided before any service animal is allowed to work in a school.

The person shall be liable for any damage done to property by the ~~dog.~~ service animal.

The person is responsible for the humane care and treatment of the service animal.

The person may be asked to remove the service animal if it poses a significant health or safety risk to the person or others.

### Legal References:

The Individuals with Disabilities Education Act, 20 U.S.C. §1401 *et seq*

Section 504 of the Rehabilitation Act of 1973

Minn.Stat. §256C.01 - .03

Minn. Stat. § 363A. 19

The Americans with Disabilities Act ,48U.S.C.§ 12101 *et seq.*

28 C.F.R. 36.302(c)(1)  
Descriptor Term: **Guidelines Animals in the School**  
Descriptor Code: **ING-R**  
Issued Date: **1/86**  
Reviewed Date: **~~4/09~~ 8/11**  
Revised Date: **~~4/10~~**  
Rescinds:

Site Administrators must grant permission prior to a non-service animal being allowed in a school.

All interactions between animals and students will be supervised.

Non-service animals will not be allowed in food preparation, storage or eating areas.

Thorough hand washing with soap and water will take place after any contact with animals, their equipment, cages or food. This is especially important in the case of handling reptiles such as turtles and iguanas.

The following animals will not be allowed in school: Cats, stray animals, aggressive animals, poisonous animals – spiders, snakes, venomous insects and baby ducks or chicks.

The following conditions must be met for safety and sanitation:

#### Caged Animals

Cages must be kept on a table, counter or shelf, and set in a metal or plastic tray, or a cardboard tray with a plastic liner. If the cage has a built-in bottom, it may be placed on the floor.

Owners of the animals are responsible for feeding, watering and cage-cleaning functions including the area around the cage and floor as needed. These functions may be delegated to a specified district employee or student who accepts responsibility. Cleaning and disposal of cage contents should be done frequently using gloves. Bacteria and allergen in the urine should be considered when housing an animal in a classroom.

#### Visiting Animals

Dogs must be accompanied by copies of their vaccination dates against rabies and distemper-parvo. When possible, it is preferable for students to go outside and visit the animal rather than have the animal visit the students in the building.

#### Animal Bites

If an animal bite occurs, administer first aid as necessary and notify the health office.

#### Other Emergency Situations

In the event of an emergency situation, (i.e., building closure, natural catastrophe) a plan of care to house and care for the animal will be the responsibility of the classroom teacher and site administrator).

#### Determining Need for Non-Service Animals

IEP/504 teams will meet to consider the need for an animal to accompany a student to school. The Team will address any specific goal/objective that would pertain to the animal and how the student's need would be addressed and if the use of the animal is the only and best means for meeting the student's need. These considerations would be balanced with the needs of other students in the school/classroom including allergies, asthma, and cultural concerns.

## A – Foundations and Basic Commitment

Descriptor Term: **Bullying Prohibition**

**D R A F T**

Descriptor Code: **ACD/JBD**

Issued Date: **3/06**

Reviewed Date: **10/11**

Revised Date: ?/11

Rescinds:

### I. INTRODUCTION

The Board of Education has determined that a safe and civil environment is necessary for students to learn and achieve high academic standards and to promote healthy human relationships. Bullying, like other violent or disruptive behavior, is conduct that interferes with students' ability to learn and teachers' ability to educate students in a safe environment. Bullying has a harmful social, physical, psychological and academic impact on bullies, victims and bystanders. The school district consistently and vigorously addresses bullying so that there is no disruption to the learning environment and learning process.

This policy is in effect while students, employees or volunteers are on property within the jurisdiction of the board, including but not limited to, all school district buildings, school grounds, and school property, school bus stops, school buses, school vehicles, school-contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance to or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events or trips. This policy also includes conduct away from school grounds if the conduct directly affects the good order, efficient management and welfare of the school or school district.

### II. DEFINITIONS

Bullying may **involve** be repeated behavior and involves an imbalance of power. Bullying is deliberate, systematic, repeated, or recurrent conduct committed by a student or a group of students against another student that causes measurable physical harm, emotional distress, or is intended to cause fear or intimidation. Bullying includes any written or verbal expression, physical act or gesture, or pattern thereof, that is intended to cause or is perceived as causing distress to a student or a group of students and which substantially interferes with another student's or students' educational benefits, opportunities, or performance.

Bullying may be motivated by an actual or perceived distinguishing characteristic such as, but not limited to, age, color, national origin, race, ethnicity, religion, marital status, sex, sexual orientation, gender identity, physical attributes, physical or mental ability or disability, ancestry, socioeconomic status, or familial status.

Bullying may involve teasing, social exclusion, threat, intimidation, stalking, physical violence, theft, sexual, religious or racial harassment, public humiliation or destruction of property.

Bullying may include the use of any electronic communication device through means including, but not limited to, e-mail, instant messaging, text messages, blogs, mobile phones, pagers, online games and websites.

### III. PROHIBITION

An act of bullying, by either an individual student or a group of students, is expressly prohibited on school district property or at school-related functions within the jurisdiction of the board of education. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying that interferes with

or obstructs the mission or operations of the school district or the safety or welfare of the students, ~~other students~~, or employees.

No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.

Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.

False accusations or reports of bullying against another student are prohibited.

A person who engages in an act of bullying, reprisal, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline for that act in accordance with school district's policies and procedures. Consequences for students who commit prohibited acts of bullying may range from positive behavior interventions up to and including suspension and/or expulsion. Consequences for employees who permit, condone, or tolerate bullying or engage in an act of reprisal or intentional false reporting of bullying may result in disciplinary action up to and including termination or discharge. Consequences for other individuals engaging in prohibited acts of bullying may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

The school district will act to investigate all complaints of bullying and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who is found to have violated this policy.

#### **IV. REPORTING PROCEDURES**

Any person who believes he or she has been the victim of bullying or any person with knowledge or belief of conduct that may constitute bullying shall report the alleged acts immediately to a teacher, building administrator, or district administrator. All reports of bullying involving a student or students shall be immediately forwarded to the building principal.

All reports of bullying involving a district employee or other adults shall be immediately forwarded to the Executive Director of Organizational Development. School district personnel who knowingly fail to report conduct that may constitute bullying in a timely manner may be subject to disciplinary action.

Reports of bullying are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.

Submission of a good faith complaint or report of bullying will not affect the complainant's or reporter's future employment, grades, or work assignments, or educational or work environment.

#### **V. SCHOOL DISTRICT ACTION**

Upon receipt of a complaint or report of bullying, the school district shall undertake or authorize an investigation by school district officials or a third party designated by the school district.

The school district may take immediate steps, at its discretion, to protect the complainant, reporter, students, or others pending completion of an investigation of bullying, consistent with applicable laws.

Upon completion of the investigation, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements, applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act, school district policies and regulations.

The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the



Descriptor Term: **Protection and Privacy of Student Records**

**D R A F T**

Descriptor Code: **JO**

Issued Date: **10/97**

Reviewed Date: ~~2/11~~ **10/11**

Revised Date: ~~3/11~~

Rescinds:

## I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

## II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 U.S.C. §1232g, et seq., (Family Educational Rights and Privacy Act) 34 C.F.R. Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13. and Minn. Rules Parts 1205.0100-1205.2000.

## III. DEFINITIONS

### A. Dates of Attendance

Date of attendance, as referred to in Directory Information, means the period of time during which a student attends or attended a school or schools in the school district. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

### B. Dependent Student

A "dependent student" is an individual who during each of five (5) calendar months during the calendar year in which the taxable year of the parent begins:

1. is a full-time student at an educational institution; or
2. is pursuing a full-time course of instructional on-farm training under the supervision of an accredited agent of an educational institution or of a state or political subdivision of the state.

### C. Directory Information

"Directory information" means information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed. For students enrolled in grades K-12, directory information includes: the student's name; address; telephone listing; gender; participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees honors and awards received; and pictures for school-approved publications, newspapers and videotapes. Directory information does not include personally identifiable data which references religion, race, color, social position or nationality. For students enrolled in prekindergarten programs, no information will be defined as directory information.

#### D. Education Records

1. What constitutes "education records." Education records means those records which: (1) are directly related to a student; and (2) are maintained by the school district or by a party acting for the school district.
2. What does not constitute an education record. The term "education records" does not include:
  - a. Records of instructional personnel which:
    - 1) are in the sole possession of the maker of the record; and
    - 2) are not accessible or revealed to any other individual except a substitute teacher; and
    - 3) are destroyed at the end of the school year.
  - b. Records of a law enforcement unit of the school district, provided educational records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
    - 1) maintained separately from education records;
    - 2) maintained solely for law enforcement purposes; and
    - 3) disclosed only to law enforcement officials of the same jurisdiction.
  - c. Records relating to an individual, including a student, who is employed by the school district which:
    - 1) are made and maintained in the normal course of business;
    - 2) relate exclusively to the individual in that individual's capacity as an employee; and
    - 3) are not available for use for any other purpose.

However, these provisions shall not apply to records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student.
  - d. Records relating to an eligible student, or a student attending an institution of post-secondary education, which are:
    - 1) made or maintained by a physician, psychiatrist, psychologist or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
    - 2) made, maintained, or used only in connection with the provision of treatment to the student; and
    - 3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
  - e. Records that only contain information about an individual after he or she is no longer a student at the school district.

#### E. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

#### F. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

#### G. Legitimate Educational Interest

"Legitimate educational interest" includes interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education; or
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement or student financial aid.
4. Perform a task directly related to responding to a request for data.

#### H. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

#### I. Personally Identifiable

"Personally identifiable" means that the data or information includes, but is not limited to: (a) a student's name; (b) the name of the student's parent or other family member; (c) the address of the student or student's family; (d) a personal identifier such as the student's social security number or student number; (e) a list of personal characteristics that would make the student's identity easily traceable; or (f) other information that would make the student's identity easily traceable.

#### J. Record

"Record" means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm and microfiche.

#### K. Responsible Authority

"Responsible authority" means Assistant Superintendent for Instruction.

#### L. Student

Student includes any individual who is or has been in attendance, enrolled or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district, and individuals who receive shared time educational services from the school district.

#### M. School Official

"School official" includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional or other professional position; ~~(c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and, (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, as public information officer or data practices compliance official, an attorney or an auditor for the period of his or her performance as an employee or contractor.~~ or under contract with the school board in an administrative, supervisory, instructional or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, as public information officer or data practices compliance official, an attorney or an auditor for the period of his or her performance as an employee contractor. The District may use consultants contracted through an agency/ organization to assist with student programming and those individuals would have access to student data.

#### N. Summary Data

"Summary data" means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

#### O. Other terms and phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

### IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received or maintained by a school district is public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of 20 U.S.C. § 1232g and the regulations promulgated thereunder.

### V. STATEMENT OF RIGHTS

#### A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated there under;
4. The right to refuse release of secondary students' names, addresses, and home telephone numbers to military recruiting officers;



**Agenda II.B.7  
November 17, 2011**

**To: Members, Board of Education  
Randall Clegg, Superintendent**

**From: Lisa K. Rider, Executive Director of Business Services**

**Date: November 17, 2011**

**Re: Approve Bid Award wireless networking**

**RECOMMENDATION: That the Board of Education award the bid for wireless networking of 14 sites to Technology & Information Education Service in the amount of \$314,736.37.**

Thursday, November 10, 2011 at 2pm at the Administrative Services Center, sealed bids were opened and read aloud by ATS&R, our architectural firm related to the wireless networking project for 14 sites. The bid specifications were sent to six potential contractors, two responded with bids that were reviewed by ATS&R for a recommendation which is attached to this recommendation.

**The 14 sites included in this project are as follows:**

- |                                    |                           |
|------------------------------------|---------------------------|
| Eagle Ridge Junior High            | Harriet Bishop Elementary |
| Joseph Nicollet Junior High        | Gideon Pond Elementary    |
| Burnsville Alternative High School | William Byrne Elementary  |
| Metcalf Junior High                | Edward Neill Elementary   |
| Rahn Elementary                    | Hidden Valley Elementary  |
| Marion W. Savage Elementary        | Sioux Trail Elementary    |
| Sky Oaks Elementary                | Vista View Elementary     |

**Summary of the base bid results are as follows:**

CONTRACTOR	BASE BID TOTAL OF ALL 14 BUILDINGS
<b>Technology &amp; Information Education Service (TIES)</b>	<b>\$314,736.37</b>
Egan Company	\$353,996.00

Attached: Recommendation from ATS&R



ARMSTRONG TORSETH SKOLD & RYDEEN INC

November 11, 2011

Mr. Jon Deutsch, Director of Operations & Properties  
Independent School District No. 191  
100 River Ridge Court  
Burnsville, MN 55337

Re: Bid Results and Recommendation for Award of Contract for:  
Wireless Network – 14 buildings  
ATS&R Project Number: 11006.14

Dear Jon:

On Thursday, November 10, 2011, bids were received for the Wireless Network to Eagle Ridge Junior High School, Harriet Bishop Elementary School, Joseph Nicollet Junior High School, Gideon Pond Elementary School, Burnsville Alternative High School, William Byrne Elementary School, Edward Neill Elementary School, Rahn Elementary School, Hidden Valley Elementary School, Marion W. Savage Elementary School, Sioux Trail Elementary School, Sky Oaks Elementary School, and Vista View Elementary School. Two (2) bidders submitted bids for the work.

The low responsible bidder for this work was Technology and Information Education Service, with a Base Bid of \$314,736.37; no Alternate Bids were requested. The total is below the available funds allocated for this project.

It is ATS&R's recommendation that Burnsville-Eagan-Savage Public Schools award a contract for construction to

Technology and Information Education Service  
1667 Snelling Avenue North  
St. Paul, MN 55108  
Tel: (651) 999-6252  
FAX: (651) 999-6211

in the amount of \$314,736.37 (total contract amount).

Thank you for your consideration in this matter. We are pleased with the outcome of this bid and look forward to a very successful project.

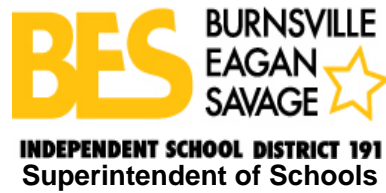
Sincerely,

Daniel T. Cincoski, RCDD, CDT  
Partner/Technology Design

DTC:

Attachment: Bid Tabulation

cc: Debbie Erickson, ATS&R



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TO: Members, Board of Education

Agenda II.B.8  
November 17, 2011

FROM: Randy Clegg, Superintendent

DATE: November 10, 2011

RE: Schedule Closed Session

**Recommendation:** That the Board of Education schedule Closed Sessions following the regularly scheduled board meetings on December 1 and December 15, 2011, for the discussion of negotiation strategies.

**Agenda IV-A  
November 17, 2011**

**INDEPENDENT SCHOOL DISTRICT 191  
Burnsville-Eagan-Savage  
Business Office**

**TO: Members, Board of Education**

**FROM: Lisa K. Rider, Executive Director of Business Services**

**DATE: November 17, 2011**

**RE: Canvass of Referendum Election Returns**

**RECOMMENDATION:** That the School Board adopt the Resolution Canvassing Returns of Votes for the Referendum Election held on November 8, 2011 indicating that the board of Independent School District No. 191 (Burnsville-Eagan-Savage) has proposed to renew the \$845.68 per pupil portion of the school district's existing referendum revenue authorization which is scheduled to expire after taxes payable in 2012. The proposed referendum revenue authorization would be applicable for ten years, beginning with taxes payable in 2013, unless otherwise revoked or reduced as provided by law. This was passed with 4,280 yes votes and 2,046 no votes.

The Resolution Canvassing Election Returns for the 2011 Levy Referendum which was held on November 8, 2011 to be adopted by the School Board. Upon adoption of the canvassing resolution, the results will be certified to the County Auditors.

LKR/mp

**ATTACHMENTS:** Resolution Canvassing Returns of Votes  
Tally of Votes Cast

EXTRACT OF MINUTES OF MEETING  
OF THE SCHOOL BOARD  
OF INDEPENDENT SCHOOL DISTRICT NO. 191  
(BURNSVILLE-EAGAN-SAVAGE)  
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was duly held in said school district on November 17, 2011, at 6:30 o'clock p.m. for the purpose, in part, of canvassing a special election.

The following members were present:

and the following were absent:

Member \_\_\_\_\_ moved the adoption of the following resolution:

**RESOLUTION CANVASSING RETURNS  
OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. It is hereby found, determined and declared that the special election of the voters of this school district held on November 8, 2011, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, at said election a total of 6,326 voters of the school district voted on the question of renewing the referendum revenue authorization of the school district for taxes payable in 2013 and thereafter (SCHOOL DISTRICT BALLOT QUESTION 1), of which 4,280 voted in favor, 2,046 voted against the same, and there were 10,920 completely blank or defective ballots. Said proposition, having received the approval of at least a majority of such votes, is hereby declared to have carried .

3. The clerk is hereby directed to certify the results of the election to the county auditors of each county in which the school district is located in whole or in part. The clerk is also directed to report the results of the referendum revenue authorization election to the Commissioner of Education within fifteen (15) days of the date hereof.

The motion for the adoption of the foregoing resolution was duly seconded by Member \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA )  
 )SS  
COUNTY OF DAKOTA )

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to canvassing the results of a special election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 17th day of November, 2011.

\_\_\_\_\_  
Clerk

**INDEPENDENT SCHOOL DISTRICT NO. 191  
(BURNSVILLE-EAGAN-SAVAGE)  
STATE OF MINNESOTA**

**ABSTRACT AND RETURN OF VOTES CAST  
SPECIAL ELECTION  
NOVEMBER 8, 2011**

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**Registration Statistics**

Number of persons registered at 7:00 o'clock a.m.	*1.	48,814	
Number of new registrants on election day	*2.	205	

---

**Ballots delivered to the precinct**

Ballots delivered as certified by the clerk	3.	18,300	
Ballot count adjustments from incident log (+/-)	4.	-2	
Number of unofficial ballots made	5.	0	
Number of absentee ballots delivered	6.	3,850	

Total number of ballots delivered to precinct (3+4+5+6=A)	A	22,148
---	---	--------

---

**Ballots not in the ballot box**

Number of spoiled ballots	*7.	36	
Number of originals for which duplicates made	*8.	1	
Number of rejected absentees	*9.	11	
Number of unused ballots	10.	14,708	

Total number of ballots not in the ballot box (7+8+9+10=B)	B	14,756
--	---	--------

---

**Ballots cast in the ballot box**

Number of signatures on roster (preregistered + EDR)	*11.	7,303	
Number of accepted regular, military and overseas absentee ballots	*12.	89	
Number of accepted federal only absentee ballots	*13.	0	
Number of accepted presidential only absentee ballots	*14.	0	

Total number of ballots in the ballot box (=persons voting) (11+12+13+14=C)	C	7,392
---	---	-------

---

**Ballots returned to Auditor/Clerk**

Ballots returned from the precinct (B + C = D)	D	22,148
--	---	--------

Difference for auditor/clerk notation on delivery record (A - D = E)	E	0
--	---	---

---

\*are entered into ERS stats

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SUMMARY OF ELECTION TOTALS

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**SCHOOL DISTRICT BALLOT QUESTION 1  
PROPOSITION ON RENEWING EXPIRING PORTION OF  
REFERENDUM REVENUE AUTHORIZATION**

YES	<u>4,280</u>
NO	<u>2,046</u>
Completely Blank Ballots	<u>14,708</u>
Completely Defective Ballots	<u>0</u>
TOTAL BALLOTS COUNTED FOR THIS QUESTION	<u>6,326</u>

---



11/08/11 ELECTION RESULTS

Precinct	YES	NO
CP3 Vista View	968	425
CP4 Gideon Pond	871	344
CP5 Sioux Trail	932	402
CP6 Cedar	429	252
SVG P-1 St. John The Baptist Church	71	75
SVG P-2 Glendale United Methodist	297	181
SVG P-3 Savage City Hall	171	138
SVG P-4 St. Mary Magdalene	305	113
SVG P-6 Bethesda Church	85	33
SVG P-7 Bridgewood Church	110	69
SVG P-8 O'Connell Road Fire Station	36	12
SHKP P-10 Red Oak Elementary	5	2
<b>TOTAL</b>	<b>4,280</b>	<b>2,046</b>



**Agenda IV.B.  
November 17, 2011**

**To: Members, Board of Education  
Randall Clegg, Superintendent**

**From: Lisa K. Rider, Executive Director of Business Services**

**Date: November 17, 2011**

**Re: Audit Report for Fiscal Year 2011**

**RECOMMENDATION: That the Board of Education approve the audit report for fiscal year 2011 as prepared and presented by the school district's auditor, LarsonAllen, LLP.**

The District's audit for the fiscal year 2011 has been prepared by LarsonAllen, LLP, and will be presented to the Board of Education by Dennis Hoogeveen. The financial audit is prepared annually for presentation to the Board of Education as required by Minnesota Statute. The formal presentation will be short; however, ample time will be provided for board members to avail themselves to the expertise and services of the individuals who conduct the audit and prepared the report.

Included are three PDF files related to the audit report. Please see the following files: ISD191 CAFR; ISD191 EAS; ISD191 SA and Other Reports. Final bound copies of the reports will be provided to you the evening of the meeting unless you prefer to pick them up in advance. Highlights within the audit reports include final enrollment greater than budgeted by 137 ADMs, full implementation of GASB 54 (the new fund balance policy and requirements), an unqualified (clean) audit opinion, and a single audit encompassing the areas of Special Education, Title I, and Child Nutrition with no compliance or internal control findings.

Please let me know if you need any additional information.

I recommend the District's audit for fiscal year 2011 be approved.

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT OF  
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
YEAR ENDED JUNE 30, 2011**

**PREPARED BY THE  
BUSINESS OFFICE**

**LISA K. RIDER  
EXECUTIVE DIRECTOR OF BUSINESS SERVICES**

**SCOTT BROWN  
DIRECTOR OF ACCOUNTING SERVICES**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
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**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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## INTRODUCTORY SECTION



To: Citizens of Burnsville Eagan Savage Schools  
Board of Education  
Staff of Burnsville Eagan Savage Schools

Date: November 10, 2011

## **INTRODUCTION**

The comprehensive annual financial report (CAFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2011 is hereby presented for your information and review. The CAFR is intended to fully disclose the financial position of the District and the results of operations for the fiscal year. Every effort has been made to ensure the reliability and integrity of the data contained herein. Although that data was received from many sources, the accuracy and thoroughness of this report rests solely with the District. This report belongs to the citizens of the Burnsville – Eagan – Savage community, for it describes, in financial terms, the position and operating results of the District. Questions and comments are solicited and welcome.

## **REPORT FORMAT**

This CAFR is presented in three main sections: introductory, financial, and statistical. In addition to information contained in this letter, the introductory section includes the District's organizational chart, a list of the District's principal officials, and the Association of School Business Officials Certificate of Excellence in Financial Reporting Award. The financial section includes the independent auditor's report, Management's Discussion and Analysis (MD&A), basic financial statements, notes to basic financial statements, and detailed combining and individual statements and schedules. The statistical section includes selected financial and general information presented on a multi-year comparative basis. Where possible, historical data is presented for a 10-year period.

Accounting principles generally accepted in the United States of America require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of an MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A of the District can be found immediately following the report of the independent auditors.

## **DISTRICT ORGANIZATION**

The District was incorporated in 1955 and serves parts of five suburban communities in the Minneapolis/St. Paul area. The District is guided by its mission:

*Independent School District 191, in partnership with students, parents and the community, is committed to providing every student with relevant and challenging learning experiences that enable each individual to be a responsible, contributing member of a dynamic world community.*

The District enrolled 9,770 students from a population of over 66,000 citizens residing in a 37 square mile area. During 2010-11 the District operated 18 buildings: 1 high school, 3 junior high schools, 10 elementary schools, 3 special services buildings, and an office building. The District is organized by grade level with elementary schools serving students in kindergarten through Grade 6, junior highs serving Grades 7–9, and the high school serving Grades 10–12.

## **REPORTING ENTITY**

The District's financial statements include all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable. Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

## **FINANCIAL STATEMENTS**

The financial statements contained in this report disclose the financial position of the District as of June 30, 2011 and the financial operations for the fiscal year then ended. The District's financial records and reports are maintained and prepared on a modified or full accrual basis of accounting in accordance with the Uniform Financial Accounting and Reporting System for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. These records are audited annually by an independent certified public accountant as required by Minnesota law. The accounting firm of LarsonAllen LLP performed the audit for the 2010-11 fiscal year. Their report is included in the financial section of this report. The auditor has given an unqualified opinion on the District's financial statements. An unqualified opinion means that, in the judgment of the auditor, the financial statements present fairly, in all material respects, the financial position of the District and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

## **FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT**

The independent audit of the financial statements of the District is part of a broader, federally mandated Single Audit designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited district's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The District is also required to undergo an annual Minnesota State Legal Compliance Audit under Minnesota Statute §6.65. These reports are available in a separate document.

## **ACCOUNTING AND BUDGETING**

A major thrust of the District's accounting system is to provide adequate internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived, and that the evaluation of the cost and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance for proper recording of financial transactions.

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The superintendent and business manager are authorized to make financial commitments within budgetary guidelines up to \$50,000. Additional expenditure controls are maintained by the Business Office in accordance with state statutes, i.e., the District cannot incur a negative unassigned balance in the General Fund in excess of 2.5 percent of the preceding year's expenditures. The budget is published annually in the District's legal newspaper to inform residents of the District's financial position and operating plan for the fiscal year. The School Board receives Board reports on monthly revenue and expense reports. Program managers may receive weekly budget reports via email which indicate the approved budget on a line item basis; the month-to-date and year-to-date revenues, expenditures, and encumbrances assigned to those line items; the budget remaining; and the percent earned or expended to date. Monthly monitoring of revenues and expenditures by the School Board as well as ongoing monitoring by program managers helps to ensure budget integrity and provides an opportunity to detect material budget variances before the end of the fiscal year.

The budget is adopted by the School Board in the spring of each year for the following fiscal year beginning July 1. In the fall the budget is revised based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, approximately 13,000 accounts have been defined in the District's chart of accounts.

## **SIGNIFICANT EVENTS**

The District's finances are largely dependent on student enrollment. After many years of increasing enrollment, the District is experiencing a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is the result of smaller kindergarten cohorts replacing a larger graduating class. The drop in enrollment is most noticeable in the primary grades where grade level enrollments have fallen from nearly 1,000 students to fewer than 800 students with some grade levels at 700 students. As these smaller cohorts reach the upper grades, the District's total enrollment will likely decline by 300 students or more before stabilizing. As enrollment declines, revenues associated with those students decline as well.

Unfortunately, declining enrollment and the lack of a funding increase from the state have placed the District in the position of a need to reduce expenditures to balance the budget. Most of the District's operating revenue is directly related to the number of students enrolled in its schools. While revenues decline in direct proportion to the change in enrollment, expenditures decline at a much slower rate because the enrollment change is spread over all 14 schools and 13 grades. As student numbers decline, the number of teachers providing direct services to students can be reduced accordingly and some cost reduction occurs. Other costs, such as facility operations, are not proportionally related to enrollment and cannot be adjusted as readily. Strong expenditure curtailment measures were imposed in 2005–2006, 2006–2007, and 2007–2008 in an effort to ensure a favorable financial result. Significant efforts were made in 2010-2011 to evaluate the necessity of filling open positions, evaluating contracts for cost savings, and taking a proactive approach to value based budgeting for the 2011-2012 school year as well. A successful levy referendum election in November 2007 provided additional funding for the current and previous school years. The \$6.75 million generated from this referendum has been used to improve programs and services as outlined by the School Board. This additional revenue coupled with the continued effort to curtail expenditures allowed the District to improve the fund balance in its General Fund and to transfer funds to the District's Internal Service Funds.

## **FINANCIAL PROSPECTS FOR FUTURE YEARS**

The District has a long history of maintaining positive fund balances and matching revenues with expenditures. Residents of the District have repeatedly supported the District's efforts to increase revenues through levy referenda. The successful operating referendum has allowed the District to restore class sizes to the 2006–2007 levels and maintain existing programs for a minimum of three years. The District will be seeking critical support from its residents in November 2011 to renew the District's operating levy that is set to expire in 2013-2014. The amount of the renewal is approximately \$10 million dollars annually.

The State Legislature has not increased funding per student for the two most recent bienniums. In addition to no changes in the basic funding formula, the Legislature increased the amount state aid and property tax shifts for future years. Unfortunately, declining enrollment, flat funding, and shifts of District payments may create budget gaps and cash shortfalls going forward. The District may have to explore all possible funding and uses of expenditures to close the budget gap in future years.

Continued financial uncertainty is likely to be the major challenge of the next decade. While enrollment, staffing, and expenses can be projected, it is impossible to predict with any certainty the configuration or adequacy of funding formulas to be enacted in the future by the Legislature. Nonetheless, the District is committed to maintaining programs and services and to operating within its financial limitations. As the District approaches the 2011-2012 revised budget and 2012-2013 adopted budgets, stakeholder input and curriculum based decisions will be at the forefront of the discussion. Closing the achievement gap and increasing student achievement across all students remains at the forefront of District operations.

## **ECONOMIC FACTORS**

The District is located in Dakota and Scott Counties, both of which are located in the seven-county metro area of Minneapolis/St. Paul. The cities that comprise the District are suburban communities. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced price lunch program.

The taxable market value of property within the District is generally expected to remain consistent. While the District is essentially fully developed residentially, commercial development and redevelopment is clearly evident throughout the community. While the numbers and types of taxable property have increased, any benefit to total market value has been offset by a decline in the aggregate market value as a whole.

The state of Minnesota assumes major responsibility for funding public education. In the District, approximately 25 percent of our revenues are generated locally from the property tax and 70 percent of the property tax is the result of voter approved, local initiatives. This includes the referendum that was approved in November 2003 which provided revenue in the amount of \$11,000,000 commencing in fiscal year 2004 as well as the referendum that was approved in November 2007 which provided revenue in the amount of \$6,750,000 commencing in fiscal year 2009.

Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. As a consequence of diminished resources, the State Legislature has provided limited increase to the basic formula and categorical funding for the 2011-2013 biennium. This increase does not keep pace with inflation and increases for the next biennium are not expected to meet inflationary increases as well. The District has responded to this financial challenge by curtailing expenditures when possible, revamping the budget process and by judiciously drawing on fund reserves to maintain programs and services.

## **MAJOR INITIATIVES**

The District's administrators, bargaining groups, and Board approved the implementation of a new Health Insurance plan beginning July 1, 2010. The plan design includes a High Deductible insurance plan blended with an employee share similar to an HSA and a section 105 plan. For the 2010-11 year, the plan is expected to save the District approximately \$900 thousand as employees become better consumers of healthcare.

The summer of 2011 also marked the beginning of the renovation of the Burnsville Senior High School. The renovation of the campus is scheduled to be completed over three years. In the first phase completed during the Summer of 2011, the students and staff saw significant changes to the science and administration areas as well as behind the scenes improvements to the mechanical systems. These initial changes will set the foundation for the continued renovation to the world language, math, and the MRAZ center. The project will continue through the school year and will ultimately culminate in the Summer of 2014.

## **CASH MANAGEMENT**

All temporary cash surpluses during the year are invested in various securities as permitted by state statutes. The District's policy is to invest all available monies at competitive interest rates in accordance with an overall fiscal plan coordinated with operating needs projected over the ensuing 12-month period. Great care is taken to ensure that all investments meet the stringent requirements of state law, as well as School Board policy relating to the full collateralization and safety of approved investment instruments and deposits.

## **RISK MANAGEMENT**

The District's buildings and their contents are insured at their full estimated replacement value, less a deductible of \$10,000. Liability coverage is provided for all employees, volunteers, and elected officials at \$1,000,000 per occurrence. Employees and elected officials are also provided workers' compensation coverage and errors and omissions coverage.

## **CERTIFICATE OF EXCELLENCE**

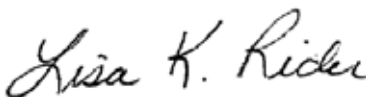
This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 22 fiscal years and expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness acknowledged by the Certificate of Excellence program.

## **ACKNOWLEDGMENTS**

The time, effort, and attention that goes into the timely preparation of a CAFR requires the commitment and cooperation of many people. Special appreciation must be extended to the entire Business Office staff for their dedication and to the School Board for their encouragement and leadership.



Randall Clegg  
Superintendent



Lisa K. Rider  
Executive Director of Business Services

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
SCHOOL BOARD AND ADMINISTRATION  
JUNE 30, 2011**

**SCHOOL BOARD**

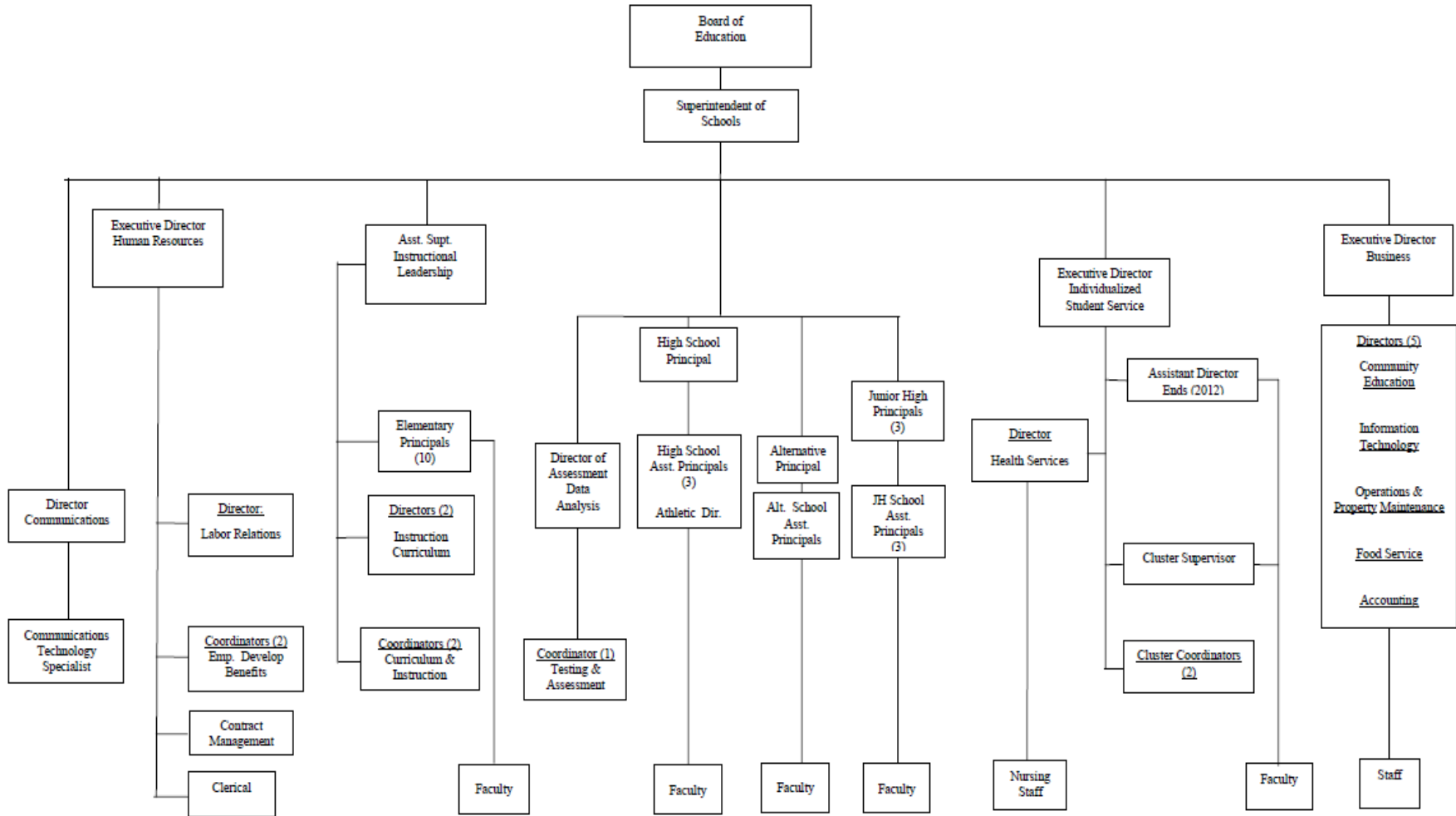
<b><u>NAME</u></b>	<b><u>TERM ON BOARD EXPIRES</u></b>	<b><u>BOARD POSITION</u></b>
Ron Hill	January 2013	Chairperson
Sandra Sweep	January 2013	Vice Chairperson
Paula Teiken	January 2015	Treasurer
Dan Luth	January 2015	Clerk
Jim Schmid	January 2015	Director
DeeDee Currier	January 2013	Director
Gail Morrison	June 2011*	Director

*\*Director Morrison resigned from the Board effective June 16, 2011*

**ADMINISTRATION**

Randall Clegg	Superintendent
Chris Lindholm	Assistant Superintendent
Lisa K. Rider	Executive Director of Business Services
Tania Chance	Executive Director of Organizational Development
Scott Brown	Director of Accounting Services

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
ORGANIZATIONAL CHART  
JUNE 30, 2011**



BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING  
JUNE 30, 2011

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**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

**INDEPENDENT SCHOOL DISTRICT 191**

**For its Comprehensive Annual Financial Report (CAFR)**

**For the Fiscal Year Ended June 30, 2010**

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

President

Executive Director

## FINANCIAL SECTION

## INDEPENDENT AUDITORS' REPORT

School Board  
Independent School District No. 191  
Burnsville, Minnesota

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. 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. The prior year partial comparative information has been derived from the District's 2010 financial statements and, in our report dated November 10, 2010, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.

We conducted our audit in accordance with U.S. generally accepted auditing standards 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.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191 as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for General Fund and the Major Special Revenue Funds for the year then ended in conformity with U.S. generally accepted accounting principles.

As discussed in the notes to the financial statements, the District adopted the provisions of Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as of and for the year ended June 30, 2011. This statement may result in the District reporting nonspendable, restricted, committed, assigned, and unassigned fund balances in its governmental fund types.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2011, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in assessing the results of our audit.

The management's discussion and analysis and the schedule of funding progress for other postemployment benefits plans, as listed in the table of contents, are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, individual fund statements and statistical section, listed in the table of contents as supplemental information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards Compliance Table is presented as supplemental information as required by the Minnesota Department of Education, and is also not a required part of the basic financial statements of the District. The individual fund statements and Uniform Financial Accounting and Reporting Standards Compliance Table have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

  
LarsonAllen LLP

Minneapolis, Minnesota  
November 9, 2011

**REQUIRED SUPPLEMENTARY INFORMATION**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

This section of Independent School District No. 191's comprehensive annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2011. Please read it in conjunction with the District's financial statements, which immediately follow this letter.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Government Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2010-11 fiscal year include the following:

- The overall district financial position has improved. Government-wide net assets increased by \$1,126,979 resulting in total net assets of \$53,237,126 as of June 30, 2011.
- Government-wide revenues totaled \$133,032,250 and expenses were \$131,905,271.
- The General Fund balance, as presented in the governmental funds, increased by \$1,508,433 from the prior year.
- The District's General Fund revenue and expenditure budgets were accurate. Actual revenues for 2011 were 104.4% of budget and actual expenditures for 2011 were 100.7% of budget.
- The unassigned fund balance in the General Fund increased by \$687,980; from \$10,820,200 to \$11,508,180.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial section of the annual report consists of four parts: Independent Auditors' Report, Required Supplementary Information which includes MD&A (this section), the basic financial statements, and supplemental information.

The basic financial statements include several statements that present different views of the District:

- The **government-wide financial statements**, including the *Statement of Net Assets* and the *Statement of Activities*, provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are **fund financial statements** that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.
- **Governmental funds statements** tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- **Proprietary funds statements** offer short- and long-term financial information about the activities the District operates like businesses.
- **Fiduciary funds statements** provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others to whom the resources belong.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data.

**Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes *all* of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's *net assets* and how they have changed. Net assets – the difference between the District's assets and liabilities – is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are shown in one category:

- **Governmental Activities** – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's *funds* – focusing on its most significant or “major” funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District may establish other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

- *Governmental Funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements to explain the relationship (or differences) between them.
- *Proprietary Funds* – The District uses internal service funds to report activities that provide supplies and services for the District's other programs and activities. The District currently has four internal service funds for self-insured health and dental benefits and its severance and postemployment benefits liabilities.
- *Fiduciary Funds* – The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship funds and the flexible benefit plan. The District is responsible for ensuring that the assets are reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Assets**

The District's combined net assets were \$53,237,126 on June 30, 2011. This was an increase of 2.16% from the prior year (see Table A-1).

**Table A-1  
The District's Net Assets**

	Governmental Activities		Percentage Change
	2011	2010	
Current and Other Assets	\$ 103,248,821	\$ 95,285,899	8.36 %
Capital and Non-Current Assets	102,717,180	105,586,957	(2.72)
<b>Total Assets</b>	<b>205,966,001</b>	<b>200,872,856</b>	<b>2.54</b>
Current Liabilities	49,463,382	55,025,314	(10.11)
Long-Term Liabilities	103,265,493	93,737,395	10.16
<b>Total Liabilities</b>	<b>152,728,875</b>	<b>148,762,709</b>	<b>2.67</b>
Net Assets:			
Invested in Capital Assets			
Net of Related Debt	34,407,587	35,667,039	(3.53)
Restricted	2,161,029	2,052,092	5.31
Unrestricted	16,668,510	14,391,016	15.83
<b>Total Net Assets</b>	<b>\$ 53,237,126</b>	<b>\$ 52,110,147</b>	<b>2.16</b>

The District's financial position is the product of many factors. For example, the determination of the District's investment in capital assets, net of related debt involves many assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates, as well as capitalization policies, will produce a significant difference in calculated amounts.

The District's overall financial position improved during the 2011 fiscal year, as total net assets increased and the District is able to report positive balances in all three categories of net assets, as was true for the previous year-end. The largest portion of the District's net assets (64.6%) represents its investment in capital assets (land, buildings, equipment, etc.) less any related debt used to acquire those assets that is still outstanding. This element of net assets decreased by \$1,259,452 in the current fiscal year.

Another portion of the District's net assets, restricted net assets (4.1%) represents resources that are subject to external restrictions on how they may be used. This portion of the District's net assets increased by \$108,937 in the current year. The remaining unrestricted net assets (31.3%) are those that may be used to meet the District's ongoing obligations. This portion of net assets increased \$2,277,494 in the current fiscal year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

**Changes in Net Assets**

In Table A-2, Change in Net Assets, operations are reported on a governmental-wide basis with no reference to funds.

**Table A-2  
Change in Net Assets**

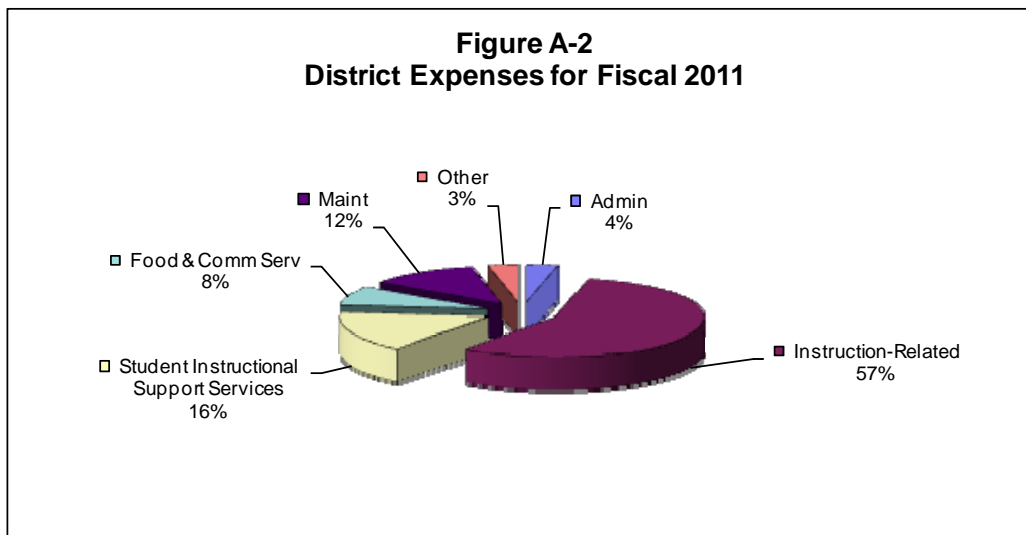
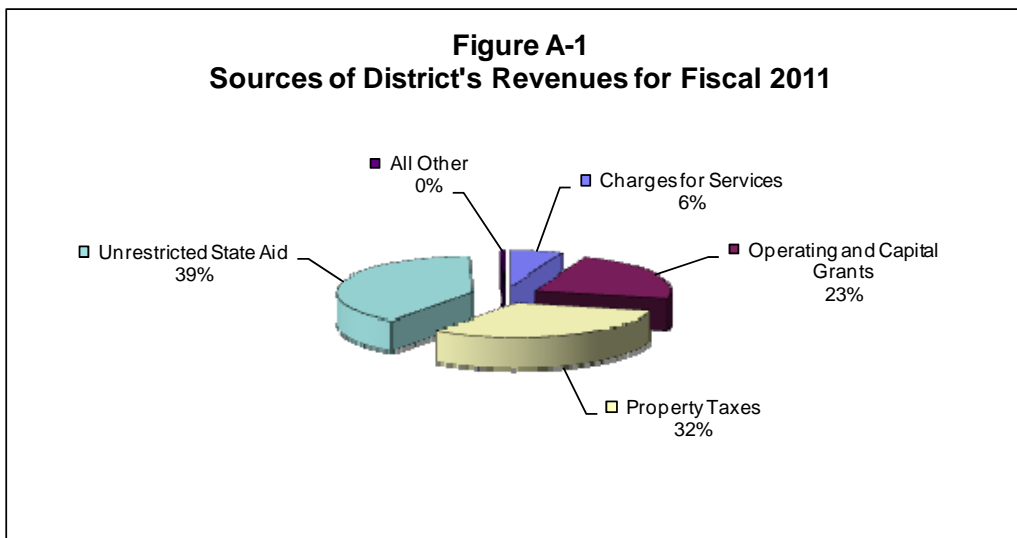
	Governmental Activities for the Fiscal Year Ended June 30,		Total % Change
	2011	2010	
<b>Revenues</b>			
<u>Program Revenues</u>			
Charges for Services	\$ 8,078,024	\$ 7,950,985	1.60 %
Operating Grants and Contributions	29,054,228	33,468,257	(13.19)
Capital Grants and Contributions	852,644	2,406,218	(64.56)
<u>General Revenues</u>			
Property Taxes	42,021,642	33,491,817	25.47
Unrestricted State Aid	52,461,003	52,784,986	(0.61)
Investment Earnings	476,407	473,994	0.51
Other	88,302	96,418	(8.42)
Total Revenues	133,032,250	130,672,675	1.81
<b>Expenses</b>			
Administration	4,570,736	4,849,650	(5.75)
District Support Services	3,551,635	3,361,532	5.66
Regular Instruction	50,974,493	50,102,667	1.74
Vocational Education Instruction	1,480,298	1,551,879	(4.61)
Special Education Instruction	22,682,654	21,734,681	4.36
Instructional Support Services	7,754,442	8,045,291	(3.62)
Pupil Support Services	10,026,146	9,780,469	2.51
Sites and Buildings	15,784,580	14,180,528	11.31
Fiscal and Other Fixed Cost Programs	210,020	202,269	3.83
Food Service	4,291,762	4,233,044	1.39
Community Service	6,437,058	6,824,402	(5.68)
Interest and Fiscal Charges on Long-Term Liabilities	4,141,447	4,177,493	(0.86)
Total Expenses	131,905,271	129,043,905	2.22
<b>Increase in Net Assets</b>	1,126,979	1,628,770	
Beginning Net Assets	52,110,147	50,481,377	
Ending Net Assets	\$ 53,237,126	\$ 52,110,147	

Total revenues were \$133,032,250 while total expenses were \$131,905,271, increasing net assets by a net of \$1,126,979.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

The cost of all *governmental* activities this year was \$131,905,271.

- Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$8,078,024). The majority of this category, approximately \$6.5 million, comes from food service meal sales and community education class tuition.
- The federal and state governments subsidized certain programs with grants and contributions (Table A-2, Operating and Capital Grants and Contributions, \$29,906,872).
- Most of the District's costs were paid for with local property taxes, unrestricted state aid, investment earnings, and other general revenues. Governmental activities were paid for with \$42,021,642 in property taxes, \$52,461,003 of unrestricted state aid, and with investment earnings and other general revenues.



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

All governmental funds include not only funds received for the general operation of the District but also include resources from the entrepreneurial-type funds of Food Service and Community Education. Funding for the general operation of the District is controlled by the state and the District does not have the latitude to allocate money received in Food Service or Community Education or for fiscal services to enhance general operation resources.

Table A-3, seen below, presents the cost of twelve major District activities such as, instruction, pupil and instructional services, administration and business, maintenance and operations, transportation, and others. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs).

**Table A-3  
Program Expenses and Net Cost of Services**

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2011	2010		2011	2010	
Administration	\$ 4,570,736	\$ 4,849,650	(5.75)%	\$ 4,497,854	\$ 4,843,765	(7.14)%
District Support Services	3,551,635	3,361,532	5.66	3,319,309	3,262,427	1.74
Regular Instruction	50,974,493	50,102,667	1.74	44,474,232	37,249,349	19.40
Vocational Education Instruction	1,480,298	1,551,879	(4.61)	1,465,901	1,524,087	(3.82)
Special Education Instruction	22,682,654	21,734,681	4.36	6,210,427	6,751,911	(8.02)
Instructional Support Services	7,754,442	8,045,291	(3.62)	4,529,264	4,909,035	(7.74)
Pupil Support Services	10,026,146	9,780,469	2.51	9,084,312	9,386,380	(3.22)
Sites and Buildings	15,784,580	14,180,528	11.31	15,314,099	11,609,999	31.90
Fiscal and Other Fixed Cost Programs	210,020	202,269	3.83	210,020	202,269	3.83
Food Service	4,291,762	4,233,044	1.39	(177,126)	(163,599)	8.27
Community Service	6,437,058	6,824,402	(5.68)	850,636	1,465,329	(41.95)
Interest and Fiscal Charges on Long-Term Liabilities	4,141,447	4,177,493	(0.86)	4,141,447	4,177,493	(0.86)
<b>Total</b>	<b>\$ 131,905,271</b>	<b>\$ 129,043,905</b>	<b>2.22</b>	<b>\$ 93,920,375</b>	<b>\$ 85,218,445</b>	<b>10.21</b>

The cost of all governmental activities this year was \$131,905,271, an increase of \$2,861,366 over the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$93,920,375 or an increase of \$8,701,930 from the prior year. The main reason for the increase in the net cost of services was due to one-time ARRA stabilization funding in prior year that was replaced with general state aid in the current year.

**Financial Analysis of the District's Funds**

The financial performance of the District as a whole is reflected in its governmental funds. The General, Food Service, Community Service, and Capital Projects-Building Construction funds had more revenues than expenditures in 2011, thereby contributing to the increase in individual fund balance. The Debt Service Fund had more expenditures than revenues in 2011. At the end of the 2010-11 fiscal year, the District's governmental funds reported combined fund balances of \$39,724,508. This is a 65% increase over the prior year. The increase is primarily due to the sale of bonds for capital improvements in the Capital Projects Fund.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

Revenues and other financing sources for the District's governmental funds were \$151,345,181, while total expenditures other financing uses were \$135,692,349. As a result, the District completed the year with a net change in fund balances of \$15,652,832.

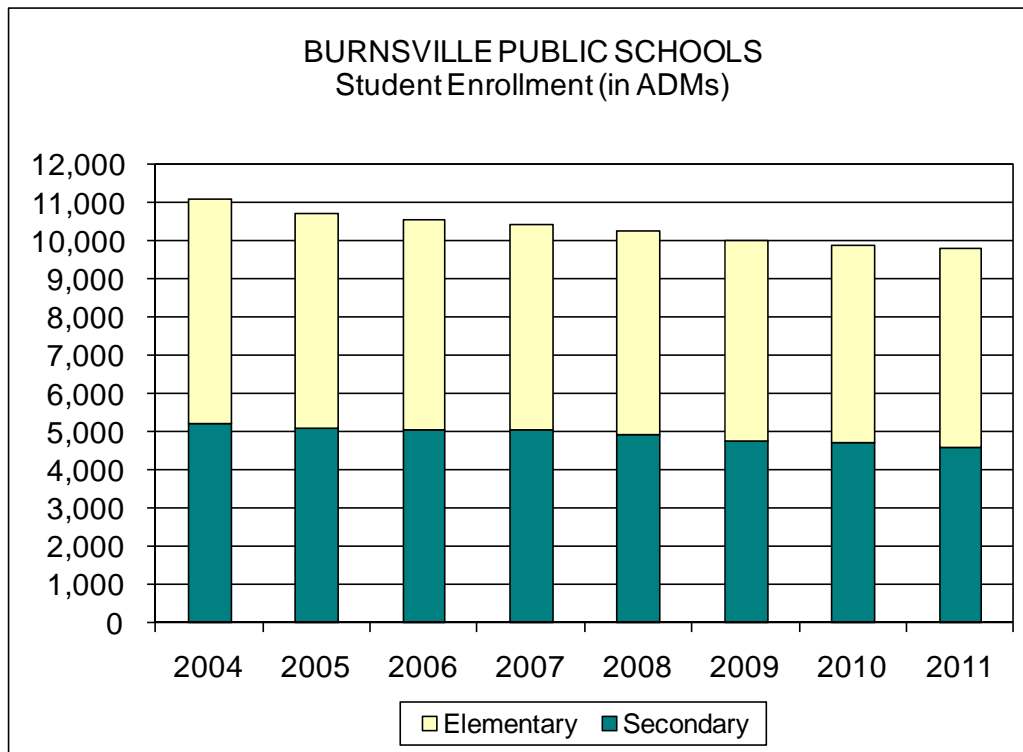
**General Fund**

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration; normal operations and maintenance; pupil transportation; capital expenditures; and legal school district expenditures not specifically designated to be accounted for in any other fund.

**ENROLLMENT**

Enrollment is a critical factor in determining revenue with approximately 70% of General Fund revenue being determined by enrollment. Like many Minnesota school districts, the District is facing declining enrollment, during the last five years, the District has averaged a 1.5% decrease in students per year. The District hired a professional demographer to project student growth. The following chart reflects that the number of students has decreased over the last eight years.

**Table A-4  
Student Enrollment  
Average Daily Membership (ADM)**



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

The following schedule presents a summary of General Fund Revenues.

**Table A-5  
General Fund Revenues**

Fund	Year Ended		Change	
	June 30, 2011	June 30, 2010	Increase (Decrease)	Percent
Local Sources:				
Property Taxes	\$ 32,487,487	\$ 24,098,279	\$ 8,389,208	34.8 %
Earnings on Investments	20,594	102,499	(81,905)	(79.9)
Other	2,526,215	2,142,547	383,668	17.9
State Sources	72,456,484	73,029,271	(572,787)	(0.8)
Federal Sources	5,547,251	11,379,936	(5,832,685)	(51.3)
Total General Fund Revenue	<u>\$ 113,038,031</u>	<u>\$ 110,752,532</u>	<u>\$ 2,285,499</u>	2.1

General Fund revenue increased by \$2,285,499 or 2.1% from the previous year.

Property Taxes increased \$8,389,208. This increase is a result of the tax shift for fiscal year 2011. The increase is offset against losses in enrollment and decreases in the District's property tax base as well as the legislature's tax-shift. Operating capital revenue, equity revenue and reemployment insurance levies continue to shift revenue from state aid to levy annually.

State Sources decreased by \$572,787. The decrease is primarily due to the state usage of federal stimulus funding to make aid payments to schools in the prior year and the tax-shift in the current year.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources decreased by \$5,832,685. The decrease is primarily due to federal special stimulus funding and the state usage of federal stimulus funding to make aid payments to schools in the prior year as stated above.

General Fund Revenue is received in two major categories as follows:

1. State Education Finance Appropriations
  - A. General Education Aid – The largest share of the education finance appropriation, general education aid, is intended to provide the basic financial support for the education program and is enrollment driven.
  - B. Categorical Aids – Categorical revenue formulas are used to meet costs of that program (i.e. special education) or promote certain types of programs (i.e., career and technical aid, staff development, operating capital).
2. Property Tax Levies
 

The largest share of the levy is from voter-approved levies: the excess operating referendum which is also enrollment driven.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

The following schedule presents a summary of General Fund Expenditures.

**Table A-6  
General Fund Expenditures**

	Year Ended		Amount of Increase (Decrease)	Percent Increase (Decrease)
	June 30, 2011	June 30, 2010		
Salaries	\$ 68,164,801	\$ 65,162,869	\$ 3,001,932	4.6 %
Employee Benefits	22,207,107	22,681,341	(474,234)	(2.1)
Purchased Services	13,883,343	13,057,973	825,370	6.3
Supplies and Materials	3,812,063	4,191,664	(379,601)	(9.1)
Capital Expenditures	4,462,627	4,092,348	370,279	9.0
Other Expenditures	847,076	660,449	186,627	28.3
Total Expenditures	<u>\$ 113,377,017</u>	<u>\$ 109,846,644</u>	<u>\$ 3,530,373</u>	3.2

Total General Fund expenditures increased \$3,530,373 or 3.2% from the previous year. The majority of this increase was related to the recording of repairs related to the District's insurance claims during the year which totaled \$1,847,419 in salary, supplies and contracted services. Additional increases are related to changes in the salaries as defined in bargained contracts.

In fiscal 2011, salary costs increased primarily due to changes in staffing related to the District's magnet schools, federal programs and an approved increase in salary of the various bargaining groups. Other factors impacting salaries were longevity, education, pay rates and other items included in bargaining agreements.

The largest decrease in Employee Benefits is related to the first year of implementation of the District's restructured health insurance plan. Other significant changes are related to increases in TRA and PERA employer contributions. The District continues to look at various strategies to minimize the impact of rising health insurance premiums through wellness initiatives and employee education.

Purchased Services and Supplies and Materials consist of expenditures for fees for service, postage, utilities, diesel and gasoline, property insurance, maintenance repairs, leases, travel, telephone, tuition, instructional supplies and textbooks. These categories increased on a net basis to meet current needs and rising energy costs.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

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**General Fund Budgetary Highlights**

After initial approval of the budget, the District revised the budget based on changes in unbudgeted costs or revenue changes. While the District anticipated, in its final budget, that the net change in fund balance would be a decrease of \$3,667,652 total fund balance increased by \$1,508,433 resulting in a fund balance of \$17,541,406 at June 30, 2011.

Actual revenues were \$4,804,133 more than budgeted primarily due to additional local revenue from activities and initially conservative Federal and State Sources budgeting. The actual expenditures were \$742,266 more than budgeted due to transportation costs, insurance recovery expenditures and program carryovers.

**Food Service Fund**

The Food Service Fund revenue for 2010-11 totaled \$4,469,158 and expenditures were \$4,331,054. The June 30, 2011 fund balance is \$759,536, an increase of \$139,154 from fiscal year 2010. Active management of expenses to reduce waste while increasing customer service and the numbers of meals served resulted in revenues and expenditures that were \$486,554 and \$282,418 higher than budget, respectively. These variances resulted in the change in fund balance being \$187,186 higher than budgeted.

**Community Service Fund**

The Community Service Fund revenue for 2010-11 totaled \$6,533,760 and expenditures were \$6,422,722. The June 30, 2011 fund balance is \$111,038, an increase of \$111,038 from fiscal year 2010. The increase in fund balance is primarily attributed to a dedicated and proactive approach to cost control within the Community Education department. Given the economic challenges the District's constituents were facing during the year, and the fund's dependence on activity fees, these are very positive results.

**Capital Projects-Building Construction Fund**

The Capital Projects-Building Construction Fund revenue and other financing sources for 2010-11 totaled \$16,910,670 and expenditures were \$2,915,651. The June 30, 2011 fund balance is \$19,928,468, an increase of \$13,995,019 from fiscal year 2010. The increase in fund balance is due to the issuance of bonds for Alternative Facility projects.

**Debt Service Fund**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, operating capital, or for initial or refunding bonds. The Debt Service Fund revenue for 2010-11 totaled \$8,545,093 an increase of \$1,538,940 from fiscal year 2010. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds issued from 2004 through 2011.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2011, the District had invested over \$195 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table A-7). The most significant change from last year is accumulated depreciation and the capitalization of construction in progress to buildings and improvements. (More detailed information about capital assets can be found in Note 4 to the financial statements.) Total depreciation expense for the year was just under \$6 million.

**Table A-7  
The District's Capital Assets**

	2011	2010	Percentage Change
Land	\$ 3,119,968	\$ 3,119,968	-
Construction in Progress	2,130,355	17,433,344	(87.8)
Land Improvements	13,755,617	13,725,761	0.2
Buildings and Improvements	170,428,249	152,638,941	11.7
Equipment	5,785,417	5,399,673	7.1
Less: Accumulated Depreciation	<u>(92,502,426)</u>	<u>(86,730,730)</u>	6.7
Total	<u>\$ 102,717,180</u>	<u>\$ 105,586,957</u>	(2.7)

**Long-Term Liabilities**

At year-end, the District had \$105,784,959 in general obligation bonds, obligations under capital lease, and special assessments payable outstanding as shown in Note 5 to the financial statements. The District also had an estimated net \$4,638,520 in postemployment severance and health benefits payable at June 30, 2011. Total long-term liabilities at June 30, 2011 increased 10.8% as compared to June 30, 2010.

**Table A-8  
The District's Long-Term Liabilities**

	2011	2010	Percentage Change
General Obligation Bonds	\$ 101,350,000	\$ 89,255,000	13.6 %
Net Bond Premium and Discount	1,004,365	773,929	29.8
Obligations Under Capital Leases	4,401,353	4,897,473	(10.1)
Special Assessments Payable	33,606	47,048	(28.6)
Other Postemployment Benefits Payable	490,670	428,845	14.4
Severance Benefits Payable	3,492,986	4,506,961	(22.5)
Compensated Absences Payable	<u>654,864</u>	<u>628,763</u>	4.2
Total	<u>\$ 111,427,844</u>	<u>\$ 100,538,019</u>	10.8
Long-Term Liabilities:			
Due Within One Year	\$ 6,978,717	\$ 6,800,624	2.6 %
Due in More Than One Year	<u>103,265,493</u>	<u>93,737,395</u>	10.2
	<u>\$ 110,244,210</u>	<u>\$ 100,538,019</u>	9.7

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2011**

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**FACTORS BEARING ON THE DISTRICT'S FUTURE**

With the exception of the voter-approved excess operating referendum, the District is dependent on the State of Minnesota for most of its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation.

The basic revenue formula allowance remained flat at \$5,124 in fiscal 2011. The 2011 Legislature approved a \$50 increase in the General Education formula for each year of the next biennium. The funding formula has been below the current annual rate of inflation for the last twenty years. Accordingly, the District continues to utilize sophisticated enrollment and financial planning tools, along with detailed and conservative budgeting and budget monitoring processes. The District will continue to seek all available sources of funding, respond to enrollment decreases, balance revenue to expenditures, and maintain systems that ensure financial stability.

The District will strive to maintain its long-standing commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 191, 100 River Ridge Court, Burnsville, Minnesota 55337. The telephone number for the District is (952) 707-2050. Financial and other district information is also available on the District's website at [isd191.org](http://isd191.org).

## **BASIC FINANCIAL STATEMENTS**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF NET ASSETS  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

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	2011	2010
<b>ASSETS</b>		
Cash and Investments	\$ 54,708,810	\$ 49,506,644
Cash and Investments Held by Trustee	-	97,446
Receivables:		
Property Taxes	20,125,388	20,521,554
Other Governments	27,430,682	24,133,466
Other	138,188	238,710
Prepaid Items	278,075	224,300
Inventories	11,415	23,696
Bond Issuance Costs, Net	556,263	540,083
Capital Assets:		
Land and Construction in Progress	5,250,323	20,553,312
Other Capital Assets, Net of Depreciation	97,466,857	85,033,645
Total Assets	205,966,001	200,872,856
<b>LIABILITIES</b>		
Salaries and Compensated Absences Payable	10,668,882	11,560,549
Accounts and Contracts Payable	7,127,974	3,524,188
Accrued Interest	1,806,562	1,716,350
Due to Other Governmental Units	219,499	245,779
Property Tax Shift Adjustment	135,090	-
Unearned Revenue:		
Property Taxes	21,595,839	30,207,339
Local Sources	930,819	970,485
Long-Term Liabilities:		
Portion Due Within One Year	6,978,717	6,800,624
Portion Due in More Than One Year	103,265,493	93,737,395
Total Liabilities	152,728,875	148,762,709
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	34,407,587	35,667,039
Restricted for:		
General Fund Operating Capital Purposes	1,190,154	1,305,901
General Fund State-Mandated Reserves	100,301	125,809
Food Service	759,536	620,382
Community Service	111,038	-
Unrestricted	16,668,510	14,391,016
Total Net Assets	\$ 53,237,126	\$ 52,110,147

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

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Functions	2011				2010	
	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets	Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions		Total Governmental Activities	Total Governmental Activities
<b>Governmental Activities</b>						
Administration	\$ 4,570,736	\$ 380	\$ 59,031	\$ 13,471	\$ (4,497,854)	\$ (4,843,765)
District Support Services	3,551,635	127,990	23,561	80,775	(3,319,309)	(3,262,427)
Regular Instruction	50,974,493	1,017,919	5,238,805	243,537	(44,474,232)	(37,249,349)
Vocational Education Instruction	1,480,298	14,397	-	-	(1,465,901)	(1,524,087)
Special Education Instruction	22,682,654	219,159	16,219,044	34,024	(6,210,427)	(6,751,911)
Instructional Support Services	7,754,442	3,932	3,043,029	178,217	(4,529,264)	(4,909,035)
Pupil Support Services	10,026,146	79,144	862,690	-	(9,084,312)	(9,386,380)
Sites and Buildings	15,784,580	166,728	1,133	302,620	(15,314,099)	(11,609,999)
Fiscal and Other Fixed Cost Programs	210,020	-	-	-	(210,020)	(202,269)
Food Service	4,291,762	2,059,988	2,408,900	-	177,126	163,599
Community Service	6,437,058	4,388,387	1,198,035	-	(850,636)	(1,465,329)
Interest and Fiscal Charges on Long-Term Liabilities	4,141,447	-	-	-	(4,141,447)	(4,177,493)
Total School District	<u>\$ 131,905,271</u>	<u>\$ 8,078,024</u>	<u>\$ 29,054,228</u>	<u>\$ 852,644</u>	<u>(93,920,375)</u>	<u>(85,218,445)</u>
<b>General Revenues</b>						
Property Taxes Levied for:						
General Purposes					32,482,605	24,227,785
Community Service					1,404,146	883,211
Debt Service					8,134,891	6,721,713
Capital Projects					-	1,659,108
State Aid Not Restricted to Specific Purposes					52,461,003	52,784,986
Earnings on Investments					476,407	473,994
Miscellaneous					88,302	96,418
Total General Revenues					<u>95,047,354</u>	<u>86,847,215</u>
Change in Net Assets					1,126,979	1,628,770
Net Assets - Beginning					<u>52,110,147</u>	<u>50,481,377</u>
Net Assets - Ending					<u>\$ 53,237,126</u>	<u>\$ 52,110,147</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

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	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2011	2010
<b>ASSETS</b>							
Cash and Investments	\$ 1,251,201	\$ 1,289,833	\$ 645,486	\$ 21,320,690	\$ 5,000,413	\$ 29,507,623	\$ 24,075,480
Cash and Investments Held by Trustee	-	-	-	-	-	-	97,446
Receivables:							
Current Property Taxes	13,447,267	-	562,232	-	5,166,236	19,175,735	19,557,425
Delinquent Property Taxes	697,335	-	28,309	-	224,009	949,653	964,129
Due from Other Minnesota School Districts	239,673	-	-	-	-	239,673	282,276
Due from Minnesota Department of Education	24,636,953	-	316,374	-	122,114	25,075,441	20,205,269
Due from Federal through Minnesota Department of Education	1,938,771	-	43,047	-	-	1,981,818	3,453,496
Due from Other Governmental Units	132,147	-	1,603	-	-	133,750	192,425
Other Receivables	76,581	1,500	6,623	4,695	-	89,399	148,480
Due from Other Funds	815,830	-	-	-	-	815,830	1,453,062
Prepaid Items	278,075	-	-	-	-	278,075	224,300
Inventory	-	11,415	-	-	-	11,415	23,696
<b>Total Assets</b>	<b>\$ 43,513,833</b>	<b>\$ 1,302,748</b>	<b>\$ 1,603,674</b>	<b>\$ 21,325,385</b>	<b>\$ 10,512,772</b>	<b>\$ 78,258,412</b>	<b>\$ 70,677,484</b>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Salaries and Compensated Absences Payable	\$ 3,817,867	\$ 147,067	\$ 149,961	\$ -	\$ -	\$ 4,114,895	\$ 5,318,363
Payroll Deductions and Employer Contributions Payable	6,200,228	157,761	195,998	-	-	6,553,987	6,242,186
Accounts and Contracts Payable	2,743,825	147,251	89,836	1,396,917	-	4,377,829	3,009,394
Due to Other Governmental Units	219,492	-	7	-	-	219,499	245,779
Property Tax Shift Adjustment	113,264	-	21,826	-	-	135,090	-
Deferred Revenue:							
Property Taxes Levied for Subsequent Year	12,106,937	-	501,770	-	8,987,132	21,595,839	30,207,339
Delinquent Property Taxes	445,851	-	18,515	-	141,580	605,946	612,262
Local Sources	324,963	91,133	514,723	-	-	930,819	970,485
<b>Total Liabilities</b>	<b>25,972,427</b>	<b>543,212</b>	<b>1,492,636</b>	<b>1,396,917</b>	<b>9,128,712</b>	<b>38,533,904</b>	<b>46,605,808</b>
Fund Balance:							
Nonspendable:							
Inventory	-	11,415	-	-	-	11,415	23,696
Prepays Items	278,075	-	-	-	-	278,075	224,300
Restricted for:							
Alternative Facilities Program	-	-	-	19,928,468	-	19,928,468	5,933,449
Area Learning Center	1,561,378	-	-	-	-	1,561,378	1,173,072
Health and Safety	100,301	-	-	-	-	100,301	125,809
Operating Capital	1,190,154	-	-	-	-	1,190,154	1,305,901
Safe Schools	-	-	-	-	-	-	31,494
Early Childhood and Family Educations Programs	-	-	-	-	-	-	12,227
School Readiness	-	-	34,952	-	-	34,952	13,619
Adult Basic Education	-	-	92,015	-	-	92,015	71,597
Restricted for Other Purposes	-	748,121	-	-	1,384,060	2,132,181	1,984,115
Committed for:							
Program Carryover - Noncapital	1,332,255	-	-	-	-	1,332,255	1,292,600
Program Carryover - Capital	379,566	-	-	-	-	379,566	-
Integration	172,894	-	-	-	-	172,894	172,894
Pro Pay Program	1,018,603	-	-	-	-	1,018,603	886,703
Unassigned	11,508,180	-	(15,929)	-	-	11,492,251	10,820,200
<b>Total Fund Balance</b>	<b>17,541,406</b>	<b>759,536</b>	<b>111,038</b>	<b>19,928,468</b>	<b>1,384,060</b>	<b>39,724,508</b>	<b>24,071,676</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 43,513,833</b>	<b>\$ 1,302,748</b>	<b>\$ 1,603,674</b>	<b>\$ 21,325,385</b>	<b>\$ 10,512,772</b>	<b>\$ 78,258,412</b>	<b>\$ 70,677,484</b>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

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	2011	2010
<b>Total Fund Balance for Governmental Funds</b>	<b>\$ 39,724,508</b>	<b>\$ 24,071,676</b>
<p>Total net assets reported for governmental activities in the statement of net assets is different because:</p> <p>Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:</p>		
Land	3,119,968	3,119,968
Construction in Progress	2,130,355	17,433,344
Land Improvements, Net of Accumulated Depreciation	7,569,147	8,142,229
Buildings and Improvements, Net of Accumulated Depreciation	88,395,436	75,518,704
Equipment, Net of Accumulated Depreciation	1,502,274	1,372,712
<p>Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred revenue in the funds.</p>		
	605,946	612,262
<p>Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.</p>		
	(1,806,562)	(1,716,350)
<p>Bond issuance costs are reported as expenditures in the governmental funds.</p>		
	556,263	540,083
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets at year-end are:</p>		
	19,374,649	19,046,577
<p>Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net assets. Balances at year-end are:</p>		
Bonds Payable	(101,350,000)	(89,255,000)
Unamortized Premiums	(1,004,365)	(773,929)
Capital Lease Payable	(4,401,353)	(4,897,473)
Special Assessments Payable	(33,606)	(47,048)
Other Postemployment Benefits Payable	(490,670)	(428,845)
Compensated Absences Payable	(654,864)	(628,763)
<b>Total Net Assets of Governmental Activities</b>	<b>\$ 53,237,126</b>	<b>\$ 52,110,147</b>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

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	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2011	2010
<b>REVENUES</b>							
Local Sources:							
Property Taxes	\$ 32,487,487	\$ -	\$ 1,404,357	\$ -	\$ 8,136,114	\$ 42,027,958	\$ 33,312,791
Earnings on Investments	20,594	1,320	1,089	6,744	1,930	31,677	174,360
Other	2,526,215	2,058,938	4,547,028	-	-	9,132,181	8,905,536
State Sources	72,456,484	170,731	538,239	-	407,049	73,572,503	74,486,292
Federal Sources	5,547,251	2,238,169	43,047	-	-	7,828,467	13,308,330
Total Revenues	<u>113,038,031</u>	<u>4,469,158</u>	<u>6,533,760</u>	<u>6,744</u>	<u>8,545,093</u>	<u>132,592,786</u>	<u>130,187,309</u>
<b>EXPENDITURES</b>							
Current:							
Administration	4,479,834	-	-	-	-	4,479,834	4,740,928
District Support Services	3,503,874	-	-	-	-	3,503,874	3,316,627
Regular Instruction	50,623,741	-	-	-	-	50,623,741	49,316,260
Vocational Education Instruction	1,457,705	-	-	-	-	1,457,705	1,575,805
Special Education Instruction	22,217,684	-	-	-	-	22,217,684	21,044,299
Instructional Support Services	6,817,957	-	-	-	-	6,817,957	7,091,658
Pupil Support Services	10,012,614	-	-	-	-	10,012,614	9,584,890
Sites and Buildings	9,590,961	-	-	-	-	9,590,961	8,847,651
Fiscal and Other Fixed Cost Programs	210,020	-	-	-	-	210,020	202,269
Food Service	-	4,222,507	-	-	-	4,222,507	4,160,351
Community Service	-	-	6,387,759	-	-	6,387,759	6,761,386
Capital Outlay	4,462,627	108,547	34,963	2,915,651	-	7,521,788	14,247,559
Debt Service:							
Principal	-	-	-	-	4,480,000	4,480,000	3,750,000
Interest and Fiscal Charges	-	-	-	-	4,165,905	4,165,905	4,055,731
Total Expenditures	<u>113,377,017</u>	<u>4,331,054</u>	<u>6,422,722</u>	<u>2,915,651</u>	<u>8,645,905</u>	<u>135,692,349</u>	<u>138,695,414</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	(338,986)	138,104	111,038	(2,908,907)	(100,812)	(3,099,563)	(8,508,105)
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from Sale of Equipment	-	1,050	-	-	-	1,050	4,135
Proceeds from Insurance Recovery	1,847,419	-	-	-	-	1,847,419	2,571
Bond Proceeds	-	-	-	16,575,000	-	16,575,000	-
Capital Lease Proceeds	-	-	-	-	-	-	1,103,500
Bond Premium	-	-	-	328,926	-	328,926	-
Transfers In	-	-	-	-	-	-	345,512
Transfers Out	-	-	-	-	-	-	(4,918,776)
Total Other Financing Sources (Uses)	<u>1,847,419</u>	<u>1,050</u>	<u>-</u>	<u>16,903,926</u>	<u>-</u>	<u>18,752,395</u>	<u>(3,463,058)</u>
Net Change in Fund Balances	1,508,433	139,154	111,038	13,995,019	(100,812)	15,652,832	(11,971,163)
Fund Balances - Beginning	<u>16,032,973</u>	<u>620,382</u>	<u>-</u>	<u>5,933,449</u>	<u>1,484,872</u>	<u>24,071,676</u>	<u>36,042,839</u>
Fund Balances - Ending	<u>\$ 17,541,406</u>	<u>\$ 759,536</u>	<u>\$ 111,038</u>	<u>\$ 19,928,468</u>	<u>\$ 1,384,060</u>	<u>\$ 39,724,508</u>	<u>\$ 24,071,676</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	2011	2010
<b>Net Change in Fund Balance - Total Governmental Funds</b>	<b>\$ 15,652,832</b>	<b>\$ (11,971,163)</b>
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Outlays	2,901,919	11,579,464
Depreciation Expense	(5,771,696)	(5,075,950)
Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the statement of net assets.		
Other Financing Source - Capital Lease	-	(1,103,500)
Change in Accrued Interest Expense - Capital Leases	(11,471)	(800)
Principal Payments - Capital Leases	496,120	289,842
The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:		
General Obligation Bond Proceeds	(16,575,000)	-
Bond Premium	(328,926)	-
Bond Issuance Costs	72,123	-
Payment of Special Assessment Principal	13,442	13,443
Repayment of Bond Principal	4,480,000	3,750,000
Change in Accrued Interest Expense - General Obligation Bonds	(78,741)	(160,298)
Amortization of Bond Issuance Costs	(55,943)	(55,042)
Amortization of Bond Premium	98,490	94,378
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	(6,316)	179,026
Other postemployment benefits are reported in the government funds when amounts are paid. The statement of activities reports the values of benefits earned during the year.	(61,825)	(428,845)
In the statement of activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	(26,101)	(35,297)
Internal service funds are used by the District to charge certain costs to individual funds. The net revenue of the internal service funds is reported with governmental activities.	328,072	4,553,512
<b>Change in Net Assets of Governmental Activities</b>	<b>\$ 1,126,979</b>	<b>\$ 1,628,770</b>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 2011**

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	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 23,942,468	\$ 32,130,024	\$ 32,487,487	\$ 357,463
Earnings on Investments	-	-	20,594	20,594
Other	790,828	935,133	2,526,215	1,591,082
State Sources	77,708,469	69,935,980	72,456,484	2,520,504
Federal Sources	5,016,671	5,232,761	5,547,251	314,490
Total Revenues	<u>107,458,436</u>	<u>108,233,898</u>	<u>113,038,031</u>	<u>4,804,133</u>
<b>EXPENDITURES</b>				
Current:				
Administration	4,709,307	4,899,988	4,479,834	(420,154)
District Support Services	3,481,708	3,522,007	3,503,874	(18,133)
Elementary and Secondary Regular Instruction	48,740,573	49,183,728	50,623,741	1,440,013
Vocational Education Instruction	1,498,253	1,521,476	1,457,705	(63,771)
Special Education Instruction	22,757,314	22,304,430	22,217,684	(86,746)
Instructional Support Services	7,226,417	7,645,130	6,817,957	(827,173)
Pupil Support Services	9,585,653	9,691,303	10,012,614	321,311
Sites and Buildings	9,225,131	9,046,487	9,590,961	544,474
Fiscal and Other Fixed Cost Programs	510,000	500,000	210,020	(289,980)
Capital Outlay	2,666,107	4,310,202	4,462,627	152,425
Debt Service:				
Interest and Fiscal Charges	10,000	10,000	-	(10,000)
Total Expenditures	<u>110,410,463</u>	<u>112,634,751</u>	<u>113,377,017</u>	<u>742,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,952,027)	(4,400,853)	(338,986)	4,061,867
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Recovery Proceeds	-	900,000	1,847,419	947,419
Transfers Out	(166,799)	(166,799)	-	166,799
Total Other Financing Sources (Uses)	<u>(166,799)</u>	<u>733,201</u>	<u>1,847,419</u>	<u>1,114,218</u>
Net Change in Fund Balance	<u>\$ (3,118,826)</u>	<u>\$ (3,667,652)</u>	1,508,433	<u>\$ 5,176,085</u>
<b>FUND BALANCE</b>				
Beginning of Year			16,032,973	
End of Year			<u>\$ 17,541,406</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
MAJOR FOOD SERVICE FUND  
YEAR ENDED JUNE 30, 2011**

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	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Earnings on Investments	\$ 18,000	\$ 18,000	\$ 1,320	\$ (16,680)
Other - Primarily Meal Sales	2,138,420	2,138,420	2,058,938	(79,482)
State Sources	126,334	126,334	170,731	44,397
Federal Sources	1,717,850	1,717,850	2,238,169	520,319
Total Revenues	4,000,604	4,000,604	4,469,158	468,554
<b>EXPENDITURES</b>				
Current:				
Food Service	3,980,604	3,963,636	4,222,507	258,871
Capital Outlay	20,000	85,000	108,547	23,547
Total Expenditures	4,000,604	4,048,636	4,331,054	282,418
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(48,032)	138,104	186,136
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Sale of Equipment	-	-	1,050	1,050
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (48,032)</u>	139,154	<u>\$ 187,186</u>
<b>FUND BALANCE</b>				
Beginning of Year			620,382	
End of Year			<u>\$ 759,536</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
MAJOR COMMUNITY SERVICE FUND  
YEAR ENDED JUNE 30, 2011**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 935,691	\$ 1,408,920	\$ 1,404,357	\$ (4,563)
Earnings on Investments	5,000	5,000	1,089	(3,911)
Other - Primarily Tuition and Fees	4,626,860	4,500,160	4,547,028	46,868
State Sources	956,830	489,689	538,239	48,550
Federal Sources	439	439	43,047	42,608
Total Revenues	<u>6,524,820</u>	<u>6,404,208</u>	<u>6,533,760</u>	<u>129,552</u>
<b>EXPENDITURES</b>				
Current:				
Community Service	6,821,079	6,545,107	6,387,759	(157,348)
Capital Outlay	25,900	25,900	34,963	9,063
Total Expenditures	<u>6,846,979</u>	<u>6,571,007</u>	<u>6,422,722</u>	<u>(148,285)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(322,159)	(166,799)	111,038	277,837
<b>OTHER FINANCING SOURCES</b>				
Transfer in	<u>166,799</u>	<u>166,799</u>	<u>-</u>	<u>(166,799)</u>
Net Change in Fund Balance	<u>\$ (155,360)</u>	<u>\$ -</u>	111,038	<u>\$ 111,038</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>-</u>	
End of Year			<u>\$ 111,038</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF NET ASSETS  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

	Governmental Activities - Internal Service Funds	
	2011	2010
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 25,201,187	\$ 25,431,164
Accounts Receivable	48,789	90,230
Total Current Assets	25,249,976	25,521,394
<b>LIABILITIES</b>		
Current Liabilities:		
Health and Dental Claims Payable	783,548	38,273
Accounts Payable	782,963	-
Severance Benefits Payable	1,183,634	476,521
Due to Other Funds	815,830	1,453,062
Total Current Liabilities	3,565,975	1,967,856
Noncurrent Liabilities:		
Severance Benefits Payable	2,309,352	4,506,961
Total Liabilities	5,875,327	6,474,817
<b>NET ASSETS</b>		
Unrestricted	\$ 19,374,649	\$ 19,046,577

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

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	Governmental Activities - Internal Service Funds	
	2011	2010
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 17,899,750	\$ 2,875,548
<b>OPERATING EXPENSES</b>		
Health Insurance Claim Payments	16,051,225	-
Dental Insurance Claim Payments	957,211	963,847
Severance Payments	(328,001)	111,154
OPEB Payments	1,335,973	2,119,933
Total Operating Expenses	18,016,408	3,194,934
Operating Loss	(116,658)	(319,386)
<b>NONOPERATING INCOME</b>		
Earnings on Investments	444,730	299,634
Income (Loss) Before Transfers	328,072	(19,752)
Transfers In	-	4,573,264
Change in Net Assets	328,072	4,553,512
Total Net Assets - Beginning	19,046,577	14,493,065
Total Net Assets - Ending	\$ 19,374,649	\$ 19,046,577

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	Governmental Activities - Internal Service Funds	
	<u>2011</u>	<u>2010</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Interfund Services Provided	\$ 17,899,750	\$ 2,875,548
Payments for Dental Claims	(16,263,161)	(955,127)
Payments for OPEB	(1,973,205)	(820,773)
Payments for Severance Benefits	(379,532)	(515,770)
Net Cash Provided (Used) by Operating Activities	<u>(716,148)</u>	<u>583,878</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers from Other Funds	-	4,573,264
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	<u>486,171</u>	<u>209,404</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(229,977)	5,366,546
Cash and Cash Equivalents - Beginning	<u>25,431,164</u>	<u>20,064,618</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ 25,201,187</u>	<u>\$ 25,431,164</u>
<b>DISPLAYED ON STATEMENT OF NET ASSETS AS:</b>		
Cash and Investments	<u>\$ 25,201,187</u>	<u>\$ 25,431,164</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Loss	\$ (116,658)	\$ (319,386)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Increase in Claims Payable	745,275	8,720
Decrease in Severance Benefits Payable	(707,533)	(404,616)
Increase (Decrease) in Due to Other Funds	(637,232)	1,453,062
Decrease in Net OPEB Obligation	<u>-</u>	<u>(153,902)</u>
Total Adjustments	<u>(599,490)</u>	<u>903,264</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (716,148)</u>	<u>\$ 583,878</u>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>	None	None

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STATEMENT OF FIDUCIARY NET ASSETS  
JUNE 30, 2011**

	Employee Benefits Trust	Private- Purpose Trust
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Cash and Investments	\$ 183,447	\$ 105,938
<b>LIABILITIES</b>		
Accounts and Contracts Payable	<u>                    -</u>	<u>                  22,600</u>
<b>NET ASSETS</b>		
Held in Trust for Employee Benefits or Other Purpose	<u><u>          \$ 183,447</u></u>	<u><u>          \$ 83,338</u></u>

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
YEAR ENDED JUNE 30, 2011**

	Employee Benefits Trust	Private- Purpose Trust
	<u>                    </u>	<u>                    </u>
<b>ADDITIONS</b>		
Plan Members Contributions	\$ 841,822	\$ -
Private Donations	<u>                    -</u>	<u>                  58,047</u>
Total Additions	841,966	58,047
<b>DEDUCTIONS</b>		
Benefits Paid to Plan Members	841,812	-
Scholarships Awarded	<u>                    -</u>	<u>                  62,954</u>
Total Deductions	<u>          841,812</u>	<u>          62,954</u>
Change in Net Assets	154	(4,907)
Net Assets - Beginning of Year	<u>          183,293</u>	<u>          88,245</u>
Net Assets - End of Year	<u><u>          \$ 183,447</u></u>	<u><u>          \$ 83,338</u></u>

See accompanying Notes to Basic Financial Statements.

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The financial statements of Independent School District No. 191 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. Financial Reporting Entity**

Independent School District No. 191 (the District) is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board (Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

U.S. Generally Accepted Accounting Principles (GAAP) require that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units - entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. There are no other entities for which the District is financially accountable.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside school hours. The School Board does have a fiduciary responsibility in establishing broad policies and ensuring that appropriate financial records are maintained for student activities. However, in accordance with Minnesota State Statutes, the District's School Board has not elected to control or exercise oversight responsibility with respect to the underlying student activities. Accordingly, the student activity accounts are not included in these financial statements.

The District is a member of Technology and Information Education Services (TIES), a consortium of Minnesota school districts that provides data processing services and support to its member districts. TIES is a separate legal entity that is financially independent of the District. Further, the District does not appoint a voting majority of TIES' Board of Directors. Therefore, TIES is not included as part of the District's reporting entity. During fiscal year ended June 30, 2011, the District paid TIES \$361,166 for services provided.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. Basic Financial Statement Presentation

The Government-wide financial statements (i.e. the Statement of Net Assets and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The Fiduciary Funds are only reported in the statements of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for purpose for which both restricted and unrestricted net assets are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. Generally, the effect of material interfund activity has been removed from the Government-wide financial statements.

Separate fund financial statements are provided for governmental and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary funds are presented in the fiduciary fund financial statements by type: pension (or other employee benefit) trust, private purpose trust and agency. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the Government-wide statements.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory "tax shift" described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

D. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

**1. Revenue Recognition**

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and U.S. generally accepted accounting principles. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

**2. Recording of Expenditures**

Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

The District reports deferred revenue on its statement of net assets and balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to incurring the qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the District has a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized.

Description of Funds

The existence of the various District funds has been established by the State of Minnesota, Department of Education. The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. A description of the funds included in this report are as follows:

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

D. Measurement Focus and Basis of Accounting (Continued)

*Major Governmental Funds*

General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities equipment purchases, health and safety projects, and disabled accessibility projects.

Food Service Special Revenue Fund

The Food Service Fund is used to account for food service revenues and expenditures.

Community Service Special Revenue Fund

The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-6 extended day programs or other similar services.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term obligation bond principal, interest, and related costs. The regular debt service account is used for all general obligation bonds except for refunding bond issues, for which a separate refunding bond trust account is established.

*Proprietary Funds*

Internal Service Fund

Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The District's internal service funds are used to account for the District's liabilities for severance, other postemployment benefits (OPEB), and health and dental insurance offered by the District to its employees as a self-insured plan.

*Fiduciary Funds*

Trust Funds

The District maintains Private-Purpose and Employee Benefit Trust Funds which are used to account for money held by the District in the capacity of trustee or custodian, where both the principal and interest can be spent.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

E. Budgeting

Budgets presented in this report for comparison to actual amounts are presented in accordance with U.S. generally accepted accounting principles. Each June, the School Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper. Reported budget amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level. Budgeted expenditure appropriations lapse at year-end.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

Budgeted amounts include mid-year budget amendments as follows:

<u>Revenues</u>	Original Budget	Amendments	Amended Budget
General Fund	\$ 107,458,436	\$ 775,462	\$ 108,233,898
Special Revenue Funds:			
Community Service Fund	6,524,820	(120,612)	6,404,208
 <u>Expenditures</u>			
General Fund	\$ 110,410,463	\$ 2,224,288	\$ 112,634,751
Special Revenue Funds:			
Food Service Fund	4,000,604	48,032	4,048,636
Community Service Fund	6,846,979	(275,972)	6,571,007
Capital Projects Fund	2,000,000	800,000	2,800,000

Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

At the end of each fiscal year, if the General Fund has a net unassigned deficit fund balance, calculated in accordance with the uniform financial accounting and reporting standards for Minnesota school districts which excludes certain reserves specified in Minnesota Statutes, exceeding 2.5% of expenditures, a condition referred to as "statutory operating debt" exists. That debt requires retirement through the accumulation of subsequent operating surpluses in accordance with a "special operating plan" approved by the Commissioner of the Department of Education.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Cash and Temporary Investments**

Cash balances from all funds are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes.

Investments are stated at their fair value as determined by quoted market prices, except for money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less which are recorded at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations. Investments in external investment pools operated in a manner consistent with the SEC's Rule 2a7 of the Investment Act of 1940 are valued at the pool's share price.

**G. Receivables**

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary.

**H. Inventories**

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

**I. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

J. Property Taxes

Property tax levies are established by the School Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes and are responsible for spreading all levies over taxable property. Such taxes become a lien on January 1. Taxes are generally due on May 15 and October 15 and counties generally remit taxes to the Districts at periodic intervals as they are collected. A portion of property taxes levied is paid through state credits which are included in revenue from state sources in the financial statements.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as deferred revenue (property taxes levied for subsequent year). The majority of District revenue in the General and Special Revenue Funds is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's 2000 Pay 2001 operating referendum levy (frozen at \$3,269,341) advance recognized as revenue in fiscal 2011 with no corresponding state aid adjustment. Starting in fiscal year 2011, the tax shift was expanded to include all other General and Community Service Fund levies (net of credits). State aids are then reduced in fiscal year 2011 by this expanded shift amount, making this portion of the tax shift revenue neutral to school districts. This resulted in a significant increase in the advance recognition of tax revenue in the General Fund (and corresponding state aid holdback totaling \$8,132,868) but also included an advance recognition tax shift in the District's Community Service Fund (and corresponding state aid holdback totaling \$474,437). Since advance collections of Pay 2011 levy amounts at June 30, 2011, were sufficient to cover the amounts required to be advance recognized as revenue in fiscal 2011, the amount advance recognized is tax revenue. To the extent advance collections would have been insufficient to cover the amount to be advance recognized, state statute requires that fiscal 2012 general education aid be recognized. The tax shift also includes certain other levies that are recognized early based on statutory requirements.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2011, are included in the Property Taxes Levied for Subsequent Year account to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Capital Assets**

Capital assets that are purchased or constructed by the District are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the Government-wide financial statement, but are not reported in the Fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

Capital assets not being depreciated include land and construction in process.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

**L. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

M. Compensated Absences

Eligible employees accrue vacation and sick leave at varying rates as specified by contract, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in the governmental fund statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation is accrued as it is earned in the government-wide financial statements.

N. Severance Benefits

Under the terms of collectively bargained employment contracts, certain district employee groups, including teachers, may become eligible to receive lump sum severance benefits. Eligibility is based on years of service and/or minimum age requirements.

Severance benefits are calculated by converting a portion of unused, accrued sick leave times a pay rate specified in the employee's collectively bargained contract. Severance benefits based on convertible sick leave are recorded as a liability in the Internal Service Fund as they are earned and it becomes probable they will vest at some point in the future. In accordance with Minnesota Statutes, no employee can receive severance or retirement incentive benefits that exceed one year's salary.

O. Fund Balance

At June 30, 2011, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In the fund financial statements, governmental funds report fund balances in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable – portions of fund balance related to prepaids, inventories, long-term receivables, and corpus on any permanent fund.

Restricted – funds are constrained from outside parties (statute, grantors, bond agreements, etc.).

Committed – funds are established and modified by a resolution approved by the Board of Education.

Assigned – consists of internally imposed constraints approved by a majority vote of the school board.

Unassigned – is the residual classification for the general fund and also reflects negative residual amounts in other funds.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

O. Fund Balance (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance.

When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned amounts.

The District formally adopted a fund balance policy for the General Fund. The policy establishes a year-end target unassigned fund balance of 8% of the annual budget for fiscal year 2011. The board established a target unassigned fund balance of 6% of the annual budget for fiscal year 2012.

P. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases insurance coverage for such risks from various providers. The District participates in the Minnesota School Board Association Insurance Trust (MSBA Trust), a public entity risk pool for its workers compensation insurance and for property/liability insurance. The MSBA Trust operates as a common risk management and insurance program for approximately 375 member districts. The District pays an annual premium to the MSBA Trust for its insurance coverage. The MSBA Trust agreement provides that the MSBA Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits for each insured event.

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Q. Net Assets

Net assets represent the difference between assets and liabilities in the Government-wide and Fiduciary Fund financial statements. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net assets are reported as restricted in the Government-wide financial statement when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

R. Comparative Data

Comparative data for the prior year has been presented only for certain sections of the accompanying financial statements in order to provide an understanding of the changes in the District's financial position and operations. Certain comparative information has been reclassified to conform to the current year presentation.

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**NOTE 2 STEWARDSHIP AND ACCOUNTABILITY**

Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds for the year ended June 30, 2011:

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
General Funds	\$ 112,634,751	\$ 113,377,017	\$ 742,266
Special Revenue Funds:			
Food Service Special Revenue Fund	4,048,636	4,331,054	282,418
Capital Projects Fund	2,800,000	2,915,651	115,651
Debt Service Fund	8,577,132	8,645,905	68,773

These overages were considered by District management to be the result of necessary expenditures critical to operations and were approved by the Board.

**NOTE 3 DEPOSITS AND INVESTMENTS**

A. Deposits

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net assets and the balance sheet as "Cash and Investments." In accordance with Minnesota Statutes the District maintains deposits at financial institutions which are authorized by the School District's Board.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. The School District does have a deposit policy that will minimize Custodial Credit Risk by obtaining collateral or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law. Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust departments of a commercial bank or other financial institution not owned or controlled by the depository.

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**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

A. Deposits (Continued)

The carrying value and bank balance of the District's deposits in banks at June 30, 2011 are \$22,788,457 and were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

B. Investments

The District may also invest idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of thirteen months or less
- General obligations rated "A" or better; revenue obligations rated "AA" or better
- General obligations of the Minnesota Housing Finance Agency rate "A" or better
- Bankers acceptances of United States banks eligible for purchase by the Federal Reserve System
- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by a least two nationally recognized rating agencies, and maturing in 270 days or less
- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories
- Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers

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**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

B. Investments (Continued)

At June 30, 2011, the District's investment balances were as follows:

**Minnesota School District Liquid Asset Fund**

	<u>Carrying Value</u>
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	\$ 20,469,973

The MSDLAF+ is an external investment pool and its investments are valued at amortized cost, which approximates fair value in accordance with Rule 2a-7 of the Investment Company Act of 1940. The amortized cost method of valuation values a security at its cost on the date of purchase and thereafter assumes a constant amortization to maturity of any discount or premium, regardless of the impact of fluctuating interest rates on the market value of instruments.

**Credit Risk** – The MSDLAF+ pool is rated AAAM by Standard & Poor's.

**Investments Held with Broker**

Type	Total	Under 12 Months	13 to 24 Months	25 to 60 Months
Governmental Agencies	\$ 7,469,184	\$ 1,970,353	\$ 930,422	\$ 4,568,409
Negotiable CDs	4,270,581	1,236,057	1,632,324	1,402,200
	\$ 11,739,765	\$ 3,206,410	\$ 2,562,746	\$ 5,970,609

**Custodial Credit Risk** – For an investment, custodial risk is the risk that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. Although the District's investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policies do not limit the maturities of investments; however, when purchasing investments the District considers such things as interest rates and cash flow needs.

**Credit Risk**

Credit risk is defined as the risk that an issue or other counterparty will not fulfill its obligation. The investments in governmental agencies are all rated between Aaa and A3 by Moody's Investors Service. The negotiable CDs are not rated.

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**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

B. Investments (Continued)

***Concentration of Credit Risk***

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer, excluding U.S. guaranteed investments, investment pools, and mutual funds. The Districts investment policies do not address concentration risk. At June 30, 2011, the District had not invested 5% or more in the securities of any single issuer.

The deposits and investments are presented in the financial statements as follows:

Cash and Investments - Statement of Net Assets	\$ 54,708,810
Cash and Investments - Statement of Fiduciary Net Assets	289,385
Total Cash and Investments	\$ 54,998,195

**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 3,119,968	\$ -	\$ -	\$ 3,119,968
Construction in Progress	17,433,344	2,620,012	(17,923,001)	2,130,355
Total Capital Assets, Not Being Depreciated	20,553,312	2,620,012	(17,923,001)	5,250,323
Capital Assets, Being Depreciated:				
Land Improvements	13,725,761	29,856	-	13,755,617
Buildings and Improvements	152,638,941	17,789,308	-	170,428,249
Equipment	5,399,673	385,744	-	5,785,417
Total Capital Assets, Being Depreciated	171,764,375	18,204,908	-	189,969,283
Accumulated Depreciation for:				
Land Improvements	(5,583,531)	(602,939)	-	(6,186,470)
Buildings and Improvements	(77,120,238)	(4,912,575)	-	(82,032,813)
Equipment	(4,026,961)	(256,182)	-	(4,283,143)
Total Accumulated Depreciation	(86,730,730)	(5,771,696)	-	(92,502,426)
Total Capital Assets, Being Depreciated, Net	85,033,645	12,433,212	-	97,466,857
Governmental Activities Capital Assets, Net	\$ 105,586,957	\$ 15,053,224	\$ (17,923,001)	\$ 102,717,180

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**NOTE 4 CAPITAL ASSETS (CONTINUED)**

Depreciation expense for the year ended June 30, 2011 was charged to the following governmental functions:

**Governmental Activities**

Administration	\$ 19,035
District Support Services	874
Regular Instruction	52,208
Special Education Instruction	21,666
Instructional Support Services	82,826
Pupil Support Services	1,802
Sites and Buildings	5,569,288
Food Service	19,667
Community Service	<u>4,330</u>
Total Depreciation Expense, Governmental Activities	<u><u>\$ 5,771,696</u></u>

**NOTE 5 LONG-TERM LIABILITIES**

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds outstanding:

Issue Date	Net Interest Rate	Original Issue	Maturity Range	Principal Outstanding	
				Due Within One Year	Total
11-1-2004	2.00% - 4.25%	\$18,175,000	2007-2017	\$ 1,570,000	\$ 10,960,000
2-1-2007	3.75% - 4.25%	14,925,000	2008-2027	605,000	13,090,000
11-6-2007	4.00% - 4.50%	17,110,000	2009-2017	1,845,000	12,150,000
4-1-2008	4.25% - 5.00%	30,580,000	2018-2033	-	30,580,000
4-16-2009	4.50% - 5.75%	18,580,000	2011-2029	620,000	17,995,000
4-12-2011	2.00% - 4.00%	16,575,000	2018-2030	-	16,575,000
Total General Obligation Bonds				<u>4,640,000</u>	<u>101,350,000</u>
Bond Premium - Net				-	1,004,365
Capital Lease Payable				486,777	4,401,353
Special Assessments Payable				13,442	33,606
Other Postemployment Benefits Payable				-	490,670
Severance Benefits Payable				1,183,634	3,492,986
Compensated Absences Payable				<u>654,864</u>	<u>654,864</u>
				<u><u>\$ 6,978,717</u></u>	<u><u>\$ 111,427,844</u></u>

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**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

A. General Obligation Bonds Payable (Continued)

These bonds were issued to finance the acquisition and/or construction of capital facilities, to refinance (refund) previous bond issues, or to finance OPEB. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized are equal to 105% of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

B. Capital Leases

During the fiscal year ended June 30, 2007, the District entered into a capital lease agreement to finance the renovation and improvements to the Diamondhead Education Center valued at \$4,015,000. The lease carries an interest rate of 4.83% and has a final maturity of 2021. The assets acquired through the capital lease are included in buildings as of June 30, 2011. These payments will be made from the District's General Fund.

During the fiscal year ended June 30, 2008, the District entered into a capital lease agreement to finance the acquisition of computer equipment. Capital lease proceeds of \$152,637 carry an interest rate of 4.76% with a final maturity of 2011. The assets acquired through this capital lease have been included in equipment as of June 30, 2011. The lease will be repaid through the General Fund.

During the fiscal year ended June 30, 2009, the District entered into a capital lease agreement to finance improvements to the athletic facilities at Burnsville High School. Capital lease proceeds of \$875,000 carry an interest rate of 5.37% with a final maturity of 2024. The assets acquired through the capital lease are included in construction in progress as of June 30, 2011. The lease will be repaid through the General Fund.

During the fiscal year ended June 30, 2010, the District entered into a capital lease agreement to finance a telephone system and related improvements throughout the District. Capital lease proceeds of \$1,103,500 carry an interest rate of 3.73% with a final maturity of 2015. The assets acquired through the capital lease are included in construction in progress as of June 30, 2011. The lease will be repaid through the General Fund.

The assets acquired through capital leases are as follows:

Asset:	
Buildings and Improvements	\$ 5,088,075
Equipment	1,256,526
Less: Accumulated Depreciation	(926,307)
Total	<u>\$ 5,418,294</u>

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**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

C. Special Assessments

Special assessments payable represent the outstanding liability relating to various improvements made to district property financed through local municipalities. The annual assessment levies consisting of principal and interest at various rates will be paid by the General Fund.

D. Compensated Absences

Compensated absences payable represents the outstanding liability at year-end for any unused, accrued vacation. Compensated absences are paid by the General Fund.

E. Severance Benefits Payable

Severance benefits payable consist of early retirement incentive pay (based on convertible sick leave) payable to employees upon retirement. Severance benefits are paid by the Severance Benefits Internal Service Fund.

F. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds, capital leases, and special assessments payable are as follows:

Year Ending June 30.	General Obligation Bonds Payable		Capital Lease Obligations Payable		Special Assessments Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 4,640,000	\$ 4,422,479	\$ 486,777	\$ 201,695	\$ 13,442	\$ 2,352
2013	4,825,000	4,355,156	508,428	180,045	13,442	1,411
2014	5,140,000	4,155,606	531,060	157,413	6,722	470
2015	5,350,000	3,943,106	554,719	133,754	-	-
2016	5,575,000	3,717,132	333,211	111,296	-	-
2017 - 2021	21,615,000	15,470,062	1,752,624	290,501	-	-
2022 - 2026	24,555,000	10,879,912	234,534	22,527	-	-
2027 - 2031	24,150,000	4,615,929	-	-	-	-
2031 - 2033	5,500,000	405,000	-	-	-	-
Total	\$ 101,350,000	\$ 51,964,382	\$ 4,401,353	\$ 1,097,231	\$ 33,606	\$ 4,233

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**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

G. Changes in Long-Term Liabilities

	June 30, 2010	Additions	Retirements	June 30, 2011
Bonds Payable	\$ 89,255,000	\$ 16,575,000	\$ 4,480,000	\$ 101,350,000
Bond Premium	773,929	328,926	98,490	1,004,365
Capital Lease Payable	4,897,473	-	496,120	4,401,353
Special Assessments Payable	47,048	-	13,442	33,606
Other Postemployment Benefits Payable	428,845	1,912,000	1,850,175	490,670
Severance Benefits Payable	4,506,961	-	1,013,975	3,492,986
Compensated Absences Payable - Net	628,763	654,864	628,763	654,864
Total	<u>\$ 100,538,019</u>	<u>\$ 19,470,790</u>	<u>\$ 8,580,965</u>	<u>\$ 111,427,844</u>

**NOTE 6 FUND BALANCES**

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. A description of deficit balance restrictions is included herein since the District has specific statutory authority to levy taxes for such deficits.

Restricted, Committed, and Assigned fund balances at June 30, 2011 are as follows:

- A. Restricted for Area Learning Center – This represents amounts restricted for students attending area learning centers. Each district that sends students to an area learning center must reserve an amount equal to at least 90% of the district average General Education Revenue, minus .0485 times the formula allowance per pupil unit, times the number of pupils attending area learning centers. Refer to Minnesota Statute §123A.05, Subd. 2.
- B. Restricted for Health and Safety – This amount represents resources to be derived exclusively for capital expenditure health and safety projects. Revenues are derived from tax levies and expenditures are for necessary corrections for fire and life safety hazards, asbestos removal and related repairs and cleanup, removal, disposal and repairs related to storing heating fuel or transportation fuel.

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**NOTE 6 RESTRICTED FUND BALANCES (CONTINUED)**

- C. Restricted for Operating Capital – This balance represents amounts available for capital expenditure equipment purchases, facility projects and personnel costs directly related to acquisition, operation and maintenance of computers, related equipment and network and applications software. Revenue to finance these expenditures is derived primarily from state aid revenue.
- D. Restricted for School Readiness – This amount represents available resources to provide services for learning readiness programs.
- E. Restricted for Adult Basic Education – This amount represents the balance of carryover monies for all activity involving Adult Basic Education.
- F. Restricted for Community Education – This amount represents available resources for community education classes. Revenues are derived from local tax levies and state aids and expenditures are for salaries, benefits and supplies. The account is allowed to go into a deficit to the extent there is future revenues to eliminate the deficit. The ending fund balance of this restriction was a deficit of \$3,408.
- G. Restricted for Early Childhood and Family Education (ECFE) – This amount represents available resources for ECFE classes. Revenues are derived from local tax levies and state aids and expenditures are for salaries, benefits and supplies. The account is allowed to go into a deficit to the extent there is future revenues to eliminate the deficit. The ending fund balance of this restriction was a deficit of \$27,715.
- H. Restricted for Alternative Facilities – This amount represents the resources available for approved expenditures based on the ten-year plan for capital projects.
- I. Restricted for Other Purposes – Represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- J. Committed for Program Carryover – Noncapital – Represents noncapital amounts allocated to the District's budget units which were unspent during the year.
- K. Committed for Program Carryover – Capital – Represents capital amounts allocated to the District's budget units which were unspent during the year.
- L. Committed for Integration – Represents unspent integration funds which will be deducted from future revenues.
- M. Committed for Pro Pay Program – Represents amounts that are committed for professional development through the District's Q-Comp Program.

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**NOTE 7 OTHER POSTEMPLOYMENT BENEFITS PLANS**

At June 30, 2009, the District adopted Government Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pension*. The District engaged an actuary to determine the District's liability for postemployment healthcare benefits other than pensions as of June 30, 2009, 2010, and 2011.

**A. Plan Description**

The District provides postemployment insurance benefits to certain eligible employees through its Other Postemployment Benefits Plan, a single-employer defined benefit plan administered by the District. All postemployment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report.

Employees that meet certain age and/or length of service requirements are eligible for post-retirement healthcare benefits. For teachers hired before July 1, 1989 and certain other employee groups, the District is contractually required to pay health insurance premiums for the period from retirement until eligibility for Medicare. The amount to be paid is equal to the single coverage insurance premium benefit available to full-time employees in the bargaining group.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

**B. Funding Policy**

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to pre-fund benefits as determined annually by the District. The District issued \$18,580,000 of general obligation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other postemployment benefit (OPEB) payments. The District has established a separate internal service fund to account for these obligations and the assets accumulated to finance them.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 7 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)**

C. Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost (expense) is calculated based on annual required contributions (ARC) of the District, an amount determined on an actuarially determined basis in accordance with the parameters of GASB Statement No. 45. The ARC represents a level funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the District's net OPEB obligation to the plan:

Annual Required Contribution	\$ 1,918,000
Interest on Net OPEB Obligation	17,000
Adjustment to Annual Required Contribution	<u>(23,000)</u>
Annual OPEB Cost (Expense)	1,912,000
Contributions Made	<u>(1,850,175)</u>
Increase in Net OPEB Obligation	61,825
Net OPEB Obligation - Beginning of Year	<u>428,845</u>
Net OPEB Obligation - End of Year	<u><u>\$ 490,670</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the past three years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2011	\$ 1,912,000	96.8%	\$ 490,670
6/30/2010	1,868,000	85.3%	428,845
6/30/2009	1,580,000	90.3%	153,902

D. Funded Status and Funding Progress

As of June 30, 2009, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$23,680,000, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$23,680,000. The covered payroll (annual payroll of active employees covered by the plan) was \$55,810,000, and the ratio of the UAAL to the covered payroll was 42.4%.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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**NOTE 7 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)**

D. Funded Status and Funding Progress (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress immediately following the notes to basic financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2009 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included: a 4.0% investment rate of return (net of administrative expenses) based on the District's own investments; a 4.0% rate of projected salary increases; an annual healthcare cost trend rate of 15.0% initially, reduced by decrements to an ultimate rate of 5.0% after 20 years for medical insurance; and an annual healthcare trend rate of 5.0% for dental insurance. The UAAL is being amortized on a level dollar basis over a closed period. The remaining amortization period at June 30, 2011 is not to exceed 30 years.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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**NOTE 8 RETIREMENT PLANS**

Substantially all employees of the District are required by state law to belong to pension plans administered by Teachers' Retirement Association (TRA) or Public Employees' Retirement Association (PERA), all of which are administered on a statewide basis. Disclosures relating to these plans follows:

A. Teacher's Retirement Association (TRA)

**1. Plan Description**

All teachers employed by the District are covered by a cost sharing, multiple employer defined benefit pension plan administered by the State of Minnesota Teachers Retirement Association (TRA). TRA members belong to either the Coordinated Plan or the Basic Plan. Coordinated members are covered by Social Security and Basic members are not. All Basic members were first hired prior to July 1, 1989. All new members must participate in the Coordinated Plan. These plans are established and administered in accordance with Minnesota Statutes, Chapters 354 and 356.

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

TRA publicly issues a Comprehensive Annual Financial Report (CAFR) presenting financial statements, supplemental information on funding levels, investment performance, and further information on benefits provisions. The report may be accessed at the TRA web site [www.tra.state.mn.us](http://www.tra.state.mn.us). Alternatively, a copy of the report may be obtained by writing TRA at Teachers Retirement Association, 60 Empire Drive Suite 400, St Paul MN 55103-1855 or by calling (651) 298-6446 or 1-800-657-3853.

**2. Funding Policy**

Minnesota Statutes Chapter 354 sets the rates for the employee and employer contributions. These statutes are established and amended by the state legislature. Coordinated and Basic Plan members are required to contribute 5.5% and 9.0%, respectively, of their annual covered salary as employee contributions.

The District is required to contribute the following percentages of annual covered payroll: 5.5% for Coordinated Plan members and 9.5% for Basic Plan members.

The District contributions for the years ended June 30, 2011, 2010 and 2009 were \$3,010,641, \$2,843,572 and \$2,762,784, respectively, equal to the required contributions for each year as set by state statute.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

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**NOTE 8 RETIREMENT PLANS (CONTINUED)**

B. Public Employees' Retirement Association (PERA)

**1. Plan Description**

All full-time and certain part-time employees of the School (other than teachers) are covered by a defined benefit plan administered by the Public Employees' Retirement Association of Minnesota (PERA). PERA administers the General Employees' Retirement Fund (GERF) which is a cost-sharing, multiple-employer retirement plan. This plan is established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

PERA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by state statute and vest after three years of credited service. The defined retirement benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. PERA issues a publicly available financial report that includes financial statements and required supplementary information for GERF. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org), by writing to PERA at 60 Empire Drive #200, St. Paul, MN 55103-2088, or by calling (651) 296-7460 or 1-800-652-9026.

**2. Funding Policy**

Minnesota Statutes Chapter 353 sets the rates for the employer and employee contributions. These statutes are established and amended by the state legislature. The District makes annual contributions to the pension plans equal to the amount required by state statutes. GERF Basic Plan members and Coordinated Plan members were required to contribute 9.10% and 6.00%, respectively, of their annual covered salary in 2010. Member contribution rates for the Coordinated Plan increased to 6.25% effective January 1, 2011.

The District is required to contribute the following percentages of annual covered payroll: 11.78% for Basic Plan GERF members and 7.00% for Coordinated Plan members. Employer contribution rates for the Coordinated Plan increased to 7.25% effective January 1, 2011.

The District contributions for the years ended June 30, 2011, 2010 and 2009 were \$1,213,567, \$1,249,301 and \$1,149,402, respectively, equal to the required contributions for each year as set by state statute.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
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**NOTE 9 FLEXIBLE BENEFIT PLANS**

The District has a flexible benefit plan classified as a "cafeteria plan" (the Plan) under §125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the Plan for health insurance, healthcare, and dependent care benefits. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from October 1 to June 30, each participant designates a total amount of pre-tax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

The dependent care and medical expense reimbursement portions of the Plan are administered by an independent contract administrator, with the activity reported by the District in an employee benefits trust fund. Health insurance premium reimbursements are administered by the District and are accounted for in the District's General Fund and special revenue funds.

All property of the Plan and income attributable to that property is solely the property of the District, subject to the claims of the District's general creditors. Participants' rights under the Plan are equal to those of general creditors of the District in an amount equal to the eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**NOTE 10 DENTAL SELF-INSURANCE PLAN**

The District established an Internal Service Fund to account for and finance its uninsured risk of loss for employee dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental costs as described in the plan.

The District makes premium payments to the Internal Service Fund on behalf of the program participants based on provisional rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 10 DENTAL SELF-INSURANCE PLAN (CONTINUED)**

District claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. Because actual claim liabilities depend on complex factors such as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claim liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

Changes in the balance of dental claim liabilities for the year were as follows:

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2011	\$ 38,273	\$ 957,211	\$ 943,876	\$ 51,608

**NOTE 11 HEALTH SELF-INSURANCE PLAN**

Beginning in fiscal year 2011, the District established a health benefits plan which is partially self-insured and maintains an Internal Service Fund to account for and finance a program for health benefits. Under the new health benefits plan, the District is self-insured for the first \$3,000 for single coverage and \$6,000 for family coverage. Amounts in excess of these amounts are covered by the District's health insurance provider. The District has not purchased outside insurance for the risks of losses to which it is exposed for amounts under these limits. District management believes it is more economical to manage its risks internally and set aside assets for claim settlement. The Internal Service Fund currently services all claims and risk of loss to which the District is exposed for health expenses.

Participants in the program make premium payments to the fund based on the component insurance premium which takes into account the aforementioned risk. The excess amount received above current year claims is used to establish a reserve for future claims. The District had pre-funded the self-insurance fund with an initial transfer of \$2,600,000 at June 30, 2010. At June 30, 2011, there is a reserve of \$1,935,453 resulting from fund operations.

District liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claim liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 12 NOTE 11 HEALTH SELF-INSURANCE PLAN (CONTINUED)**

There were claims paid in excess of premiums through June 30, 2011 of \$705,824. There is a possibility for loss if claims are in excess of the premiums collected up to the amounts covered by the District for single and family coverage. The District held \$2,667,393 in cash and investments at June 30, 2011, for payment of claims and carryover balances.

Changes in the balance of medical claim liabilities for the year were as follows:

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2011	\$ -	\$ 16,051,225	\$ 15,319,285	\$ 731,940

**NOTE 13 INTERFUND BALANCES**

The District had the following interfund receivable and payable at June 30, 2011:

	Due from Other Fund	Due to Other Fund
General Fund	\$ 815,830	\$ -
OPEB Revocable Trust Internal Service Fund	-	815,830
	<u>\$ 815,830</u>	<u>\$ 815,830</u>

The purpose of these interfund balances is as follows:

The Revocable Trust Fund owes the General Fund \$815,830 for OPEB payments which the General Fund has made. The balance is expected to be repaid within one year.

**NOTE 14 COMMITMENTS AND CONTINGENCIES**

**A. Federal and State Revenues**

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 13 COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Legal Claims**

The District has the usual and customary types of legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. The District's management believes that the District will not incur any material liabilities relating to these claims, and none have been accrued at year-end.

**C. Construction Contracts**

At June 30, 2011, the District had commitments totaling \$7,061,786 under various construction contracts for which the work was not yet completed.

**REQUIRED SUPPLEMENTAL INFORMATION**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 191  
 SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS  
 JUNE 30, 2011**

Other Postemployment Benefits Payable						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/2009	\$ -	\$ 23,680,000	\$ 23,680,000	-	\$ 55,810,000	42.4%
6/30/2007	-	17,671,000	17,671,000	-	59,319,000	29.8%

## **SUPPLEMENTAL INFORMATION**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

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	2011	2010
<b>ASSETS</b>		
Cash and Investments	\$ 1,251,201	\$ 11,227,067
Cash and Investments in Escrow	-	97,446
Receivables:		
Current Taxes	13,447,267	13,939,218
Delinquent Taxes	697,335	726,101
Accounts and Interest Receivable	76,581	139,252
Due from Other Funds	815,830	1,453,062
Due from Other Minnesota School Districts	239,673	282,276
Due from Minnesota Department of Education	24,636,953	19,850,238
Due from Federal through the Minnesota Department of Education	1,938,771	3,362,594
Due from Other Governmental Units	132,147	117,532
Prepaid Items	278,075	224,300
Total Assets	\$ 43,513,833	\$ 51,419,086
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 3,817,867	\$ 5,038,895
Payroll Deductions and Employer Contributions Payable	6,200,228	5,922,603
Accounts and Contracts Payable	2,743,825	2,718,500
Due to Other Minnesota School Districts	159,625	214,498
Due to Other Governmental Units	59,867	31,218
Property Tax Shift Adjustment	113,264	-
Property Taxes Levied for Subsequent Year	12,106,937	20,664,665
Deferred Revenue - Delinquent Taxes	445,851	444,345
Deferred Revenue - Other	324,963	351,389
Total Liabilities	25,972,427	35,386,113
Fund Balance:		
Nonspendable:		
Prepaid Items	278,075	224,300
Restricted for:		
Health and Safety	100,301	125,809
Operating Capital	1,190,154	1,305,901
Area Learning Center	1,561,378	1,173,072
Safe Schools	-	31,494
Committed for:		
Program Carryover - Noncapital	1,332,255	1,292,600
Program Carryover - Capital	379,566	-
Integration	172,894	172,894
Pro Pay Program	1,018,603	886,703
Unassigned	11,508,180	10,820,200
Total Fund Balance	17,541,406	16,032,973
Total Liabilities and Fund Balance	\$ 43,513,833	\$ 51,419,086

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND**

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**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	2011		Over (Under) Final Budget	2010
	Final Budget	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 32,130,024	\$ 32,487,487	\$ 357,463	\$ 24,098,279
Earnings on Investments	-	20,594	20,594	102,499
Other	935,133	2,526,215	1,591,082	2,142,547
State Sources	69,935,980	72,456,484	2,520,504	73,029,271
Federal Sources	5,232,761	5,547,251	314,490	11,379,936
Total Revenues	108,233,898	113,038,031	4,804,133	110,752,532
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries	3,544,077	3,238,470	(305,607)	3,427,076
Employee Benefits	1,015,066	986,448	(28,618)	1,072,323
Purchased Services	186,707	136,180	(50,527)	116,102
Supplies and Materials	93,718	70,327	(23,391)	80,057
Capital Expenditures	71,281	63,653	(7,628)	58,188
Other Expenditures	60,420	48,409	(12,011)	45,370
Total Administration	4,971,269	4,543,487	(427,782)	4,799,116
District Support Services:				
Salaries	1,837,329	1,760,021	(77,308)	1,701,600
Employee Benefits	469,623	565,616	95,993	601,929
Purchased Services	660,434	612,507	(47,927)	541,800
Supplies and Materials	73,705	89,019	15,314	61,023
Capital Expenditures	18,046	42,640	24,594	27,812
Other Expenditures	480,916	476,711	(4,205)	410,275
Total District Support Services	3,540,053	3,546,514	6,461	3,344,439
Elementary and Secondary Regular Instruction:				
Salaries	35,741,232	35,944,522	203,290	34,106,674
Employee Benefits	11,169,747	11,617,867	448,120	11,685,820
Purchased Services	1,611,976	1,706,497	94,521	1,859,170
Supplies and Materials	621,173	1,312,164	690,991	1,631,678
Capital Expenditures	593,623	326,923	(266,700)	559,402
Other Expenditures	39,600	42,691	3,091	32,918
Total Elementary and Secondary Regular Instruction	49,777,351	50,950,664	1,173,313	49,875,662

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND**

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**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	2011		Over (Under) Final Budget	2010
	Final Budget	Actual Amounts		Actual Amounts
<b>EXPENDITURES (Continued)</b>				
Current (Continued):				
Vocational Education Instruction:				
Salaries	\$ 798,490	\$ 828,811	\$ 30,321	\$ 818,078
Employee Benefits	281,645	289,882	8,237	296,928
Purchased Services	353,152	280,679	(72,473)	408,256
Supplies and Materials	88,189	56,628	(31,561)	52,373
Capital Expenditures	551	19,900	19,349	9,275
Other Expenditures	-	1,705	1,705	170
Total Vocational Education Instruction	1,522,027	1,477,605	(44,422)	1,585,080
Special Education Instruction:				
Salaries	15,150,213	15,611,997	461,784	14,301,224
Employee Benefits	5,968,502	5,294,137	(674,365)	5,417,131
Purchased Services	772,939	1,002,905	229,966	947,564
Supplies and Materials	304,620	200,680	(103,940)	310,346
Capital Expenditures	595,499	465,553	(129,946)	482,242
Other Expenditures	108,156	107,965	(191)	68,034
Total Special Education Instruction	22,899,929	22,683,237	(216,692)	21,526,541
Instructional Support Services:				
Salaries	5,340,940	4,750,586	(590,354)	4,901,405
Employee Benefits	1,134,252	1,265,280	131,028	1,330,354
Purchased Services	586,586	420,038	(166,548)	364,588
Supplies and Materials	544,356	327,230	(217,126)	475,025
Capital Expenditures	1,100,066	986,944	(113,122)	906,257
Other Expenditures	38,996	54,823	15,827	20,286
Total Instructional Support Services	8,745,196	7,804,901	(940,295)	7,997,915
Pupil Support Services:				
Salaries	2,142,948	2,214,277	71,329	2,245,653
Employee Benefits	726,541	748,238	21,697	797,001
Purchased Services	6,048,240	6,045,413	(2,827)	5,758,753
Supplies and Materials	763,672	996,746	233,074	776,808
Capital Expenditures	11,410	4,945	(6,465)	167,373
Other Expenditures	9,902	7,940	(1,962)	6,675
Total Pupil Support Services	9,702,713	10,017,559	314,846	9,752,263

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
GENERAL FUND**

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**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	2011		Over (Under) Final Budget	2010  Actual Amounts
	Final Budget	Actual Amounts	Final Budget	Actual Amounts
<b>EXPENDITURES (Continued)</b>				
Current (Continued):				
Sites and Buildings:				
Salaries	\$ 3,822,988	\$ 3,816,117	\$ (6,871)	\$ 3,661,159
Employee Benefits	1,382,837	1,439,639	56,802	1,479,855
Purchased Services	3,049,662	3,469,104	419,442	2,859,471
Supplies and Materials	698,000	759,269	61,269	804,354
Capital Expenditures	1,919,726	2,552,069	632,343	1,881,799
Other Expenditures	93,000	106,832	13,832	42,812
Total Sites and Buildings	10,966,213	12,143,030	1,176,817	10,729,450
Fiscal and Other Fixed Cost Programs:				
Purchased Services	500,000	210,020	(289,980)	202,269
Debt Service:				
Interest and Fiscal Charges	10,000	-	(10,000)	33,909
Total Expenditures	112,634,751	113,377,017	742,266	109,846,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,400,853)	(338,986)	4,061,867	905,888
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Recovery Proceeds	900,000	1,847,419	947,419	2,571
Capital Lease Proceeds	-	-	-	1,103,500
Transfers Out	(166,799)	-	166,799	(4,918,776)
Total Other Financing Sources (Uses)	733,201	1,847,419	1,114,218	(3,812,705)
Net Change in Fund Balance	\$ (3,667,652)	1,508,433	\$ 5,176,085	(2,906,817)
<b>FUND BALANCE</b>				
Beginning of Year		16,032,973		18,939,790
End of Year		\$ 17,541,406		\$ 16,032,973

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 191  
 FOOD SERVICE SPECIAL REVENUE FUND  
 BALANCE SHEET  
 JUNE 30, 2011  
 (WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>		
Cash and Investments	\$ 1,289,833	\$ 1,073,133
Receivables:		
Accounts and Interest Receivable	1,500	-
Due from Minnesota Department of Education	-	6,532
Due from Federal through the Minnesota Department of Education	-	79,141
Inventory	<u>11,415</u>	<u>23,696</u>
 Total Assets	 <u><u>\$ 1,302,748</u></u>	 <u><u>\$ 1,182,502</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 147,067	\$ 151,186
Payroll Deductions and Employer Contributions Payable	157,761	161,932
Accounts and Contracts Payable	147,251	162,823
Deferred Revenue	<u>91,133</u>	<u>86,179</u>
Total Liabilities	543,212	562,120
 Fund Balance:		
Nonspendable:		
Inventory	11,415	23,696
Restricted for:		
Other Purposes	<u>748,121</u>	<u>596,686</u>
Total Fund Balance	<u><u>759,536</u></u>	<u><u>620,382</u></u>
 Total Liabilities and Fund Balance	 <u><u>\$ 1,302,748</u></u>	 <u><u>\$ 1,182,502</u></u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS**

**INDEPENDENT SCHOOL DISTRICT NO. 191**

**FOOD SERVICE SPECIAL REVENUE FUND**

222

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**

**BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2011**

**(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	2011		Over (Under)	2010
	Final Budget	Actual Amounts	Final Budget	Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Earnings on Investments	\$ 18,000	\$ 1,320	\$ (16,680)	\$ 2,993
Other - Primarily Meal Sales	2,138,420	2,058,938	(79,482)	2,349,920
State Sources	126,334	170,731	44,397	160,502
Federal Sources	1,717,850	2,238,169	520,319	1,882,086
Total Revenues	<u>4,000,604</u>	<u>4,469,158</u>	468,554	4,395,501
<b>EXPENDITURES</b>				
Current:				
Salaries	1,516,296	1,566,079	49,783	1,567,018
Employee Benefits	532,584	530,762	(1,822)	583,161
Purchased Services	235,000	188,162	(46,838)	199,544
Supplies and Materials	1,674,756	1,933,044	258,288	1,805,853
Other Expenditures	5,000	4,460	(540)	4,775
Capital Outlay	85,000	108,547	23,547	105,106
Total Expenditures	<u>4,048,636</u>	<u>4,331,054</u>	282,418	4,265,457
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,032)	138,104	186,136	130,044
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Sale of Equipment	-	1,050	1,050	4,135
Net Change in Fund Balance	<u>\$ (48,032)</u>	139,154	<u>\$ 187,186</u>	134,179
<b>FUND BALANCE</b>				
Beginning of Year		<u>620,382</u>		<u>486,203</u>
End of Year		<u>\$ 759,536</u>		<u>\$ 620,382</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
COMMUNITY SERVICE SPECIAL REVENUE FUND  
BALANCE SHEET  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

223

	2011	2010
<b>ASSETS</b>		
Cash and Investments	\$ 645,486	\$ 925,785
Receivables:		
Current Taxes	562,232	577,379
Delinquent Taxes	28,309	29,589
Accounts and Interest Receivable	6,623	9,228
Due from Minnesota Department of Education	316,374	265,151
Due from Federal Government through the Minnesota Department of Education	43,047	11,761
Due from Other Governmental Units	1,603	74,893
 Total Assets	 \$ 1,603,674	 \$ 1,893,786
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 149,961	\$ 128,282
Payroll Deductions and Employer Contributions Payable	195,998	157,651
Accounts and Contracts Payable	89,836	76,883
Due to Other Governmental Units	7	63
Property Tax Shift Adjustment	21,826	-
Property Taxes Levied for Subsequent Year	501,770	980,694
Deferred Revenue - Delinquent Taxes	18,515	17,296
Deferred Revenue - Other	514,723	532,917
Total Liabilities	1,492,636	1,893,786
 Fund Balance:		
Restricted for:		
Early Childhood and Family Education Programs	-	12,227
School Readiness	34,952	13,619
Adult Basic Education	92,015	71,597
Unassigned	(15,929)	(97,443)
Total Fund Balance	111,038	-
 Total Liabilities and Fund Balance	 \$ 1,603,674	 \$ 1,893,786

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
COMMUNITY SERVICE SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

224

	2011		Over (Under) Final Budget	2010
	Final Budget	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 1,408,920	\$ 1,404,357	\$ (4,563)	\$ 878,490
Earnings on Investments	5,000	1,089	(3,911)	2,527
Other - Primarily Tuition and Fees	4,500,160	4,547,028	46,868	4,413,069
State Sources	489,689	538,239	48,550	987,822
Federal Sources	439	43,047	42,608	46,308
Total Revenues	<u>6,404,208</u>	<u>6,533,760</u>	129,552	<u>6,328,216</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	4,081,596	4,083,452	1,856	4,127,881
Employee Benefits	1,264,486	1,172,587	(91,899)	1,262,680
Purchased Services	856,279	826,552	(29,727)	960,522
Supplies and Materials	335,961	300,935	(35,026)	407,066
Other Expenditures	6,785	4,233	(2,552)	3,237
Capital Outlay	25,900	34,963	9,063	19,204
Total Expenditures	<u>6,571,007</u>	<u>6,422,722</u>	<u>(148,285)</u>	<u>6,780,590</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,799)	111,038	277,837	(452,374)
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>166,799</u>	<u>-</u>	<u>(166,799)</u>	<u>345,512</u>
Net Change in Fund Balance	<u>\$ -</u>	111,038	<u>\$ 111,038</u>	(106,862)
<b>FUND BALANCE</b>				
Beginning of Year		<u>-</u>		<u>106,862</u>
End of Year		<u>\$ 111,038</u>		<u>\$ -</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 191  
 CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND  
 BALANCE SHEET  
 JUNE 30, 2011  
 (WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

	2011	2010
<b>ASSETS</b>		
Cash and Investments	\$ 21,320,690	\$ 5,984,637
Accounts and Interest Receivable	4,695	-
Total Assets	<b>\$ 21,325,385</b>	<b>\$ 5,984,637</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts and Contracts Payable	\$ 1,396,917	\$ 51,188
Fund Balance:		
Restricted for Alternative Facility Program	19,928,468	5,933,449
Total Fund Liabilities and Fund Balance	<b>\$ 21,325,385</b>	<b>\$ 5,984,637</b>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	2011			Over (Under) Final Budget	2010
	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts		Actual Amounts
<b>REVENUES</b>					
Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,650,239
Earnings on Investments	40,000	40,000	6,744	(33,256)	54,668
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>6,744</u>	<u>(33,256)</u>	<u>1,704,907</u>
<b>EXPENDITURES</b>					
Current:					
Purchased Services	2,000,000	2,525,000	979,478	(1,545,522)	343,064
Capital Outlay	-	275,000	1,936,173	1,661,173	9,687,837
Total Expenditures	<u>2,000,000</u>	<u>2,800,000</u>	<u>2,915,651</u>	<u>115,651</u>	<u>10,030,901</u>
Deficiency of Revenues Under Expenditures	(1,960,000)	(2,760,000)	(2,908,907)	(148,907)	(8,325,994)
<b>OTHER FINANCING SOURCES</b>					
Bond Proceeds	-	16,575,000	16,575,000	-	-
Bond Premium	-	-	328,926	328,926	-
Total Other Financing Sources	<u>-</u>	<u>16,575,000</u>	<u>16,903,926</u>	<u>328,926</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,960,000)</u>	<u>\$ 13,815,000</u>	13,995,019	<u>\$ 180,019</u>	(8,325,994)
<b>FUND BALANCE</b>					
Beginning of Year			<u>5,933,449</u>		<u>14,259,443</u>
End of Year			<u>\$ 19,928,468</u>		<u>\$ 5,933,449</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
DEBT SERVICE FUND  
BALANCE SHEET  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

227

	Regular Debt Service	OPEB Debt Service	Totals	
			2011	2010
<b>ASSETS</b>				
Cash and Investments	\$ 3,685,659	\$ 1,314,754	\$ 5,000,413	\$ 4,864,858
Receivables:				
Current Taxes	4,212,009	954,227	5,166,236	5,040,828
Delinquent Taxes	196,204	27,805	224,009	208,439
Due from Minnesota Department of Education	98,202	23,912	122,114	83,348
Total Assets	<b>\$ 8,192,074</b>	<b>\$ 2,320,698</b>	<b>\$ 10,512,772</b>	<b>\$ 10,197,473</b>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Property Taxes Levied for Subsequent Year	\$ 7,329,812	\$ 1,657,320	\$ 8,987,132	\$ 8,561,980
Deferred Revenue - Delinquent Taxes	126,598	14,982	141,580	150,621
Total Liabilities	7,456,410	1,672,302	9,128,712	8,712,601
Fund Balance:				
Restricted for Debt Service	735,664	648,396	1,384,060	1,484,872
Total Liabilities and Fund Balance	<b>\$ 8,192,074</b>	<b>\$ 2,320,698</b>	<b>\$ 10,512,772</b>	<b>\$ 10,197,473</b>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191**

**DEBT SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	2011					Over (Under) Final Budget	2010 Actual Amounts
	Original Budgeted Amounts	Final Budgeted Amounts	Regular Debt Service	Actual OPEB Debt Service	Total Actual Amounts		
<b>REVENUES</b>							
Local Sources:							
Property Tax	\$ 8,175,884	\$ 8,155,973	\$ 6,581,639	\$ 1,554,475	\$ 8,136,114	\$ (19,859)	6,685,783
Earnings on Investments	435,000	435,000	1,600	330	1,930	(433,070)	11,673
State Sources	386,361	406,272	327,342	79,707	407,049	777	308,697
Total Revenues	<u>8,997,245</u>	<u>8,997,245</u>	<u>6,910,581</u>	<u>1,634,512</u>	<u>8,545,093</u>	<u>(452,152)</u>	<u>7,006,153</u>
<b>EXPENDITURES</b>							
Debt Service:							
Bond Principal	4,480,000	4,480,000	4,480,000	-	4,480,000	-	3,750,000
Bond Interest	4,091,632	4,091,632	3,103,983	987,650	4,091,633	1	4,019,672
Paying Agent Fees and Other	5,500	5,500	74,272	-	74,272	68,772	2,150
Total Expenditures	<u>8,577,132</u>	<u>8,577,132</u>	<u>7,658,255</u>	<u>987,650</u>	<u>8,645,905</u>	<u>68,773</u>	<u>7,771,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 420,113</u>	<u>\$ 420,113</u>	(747,674)	646,862	(100,812)	<u>\$ (520,925)</u>	(765,669)
<b>FUND BALANCE</b>							
Beginning of Year			<u>1,483,338</u>	<u>1,534</u>	<u>1,484,872</u>		<u>2,250,541</u>
End of Year			<u>\$ 735,664</u>	<u>\$ 648,396</u>	<u>\$ 1,384,060</u>		<u>\$ 1,484,872</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF NET ASSETS  
JUNE 30, 2011  
(WITH COMPARATIVE DATA AS OF JUNE 30, 2010)**

229

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2011	2010
<b>ASSETS</b>						
Current Assets:						
Cash and Investments	\$ 391,712	\$ 2,667,393	\$ 5,633,072	\$ 16,509,010	\$ 25,201,187	\$ 25,431,164
Interest Receivable	-	-	-	48,789	48,789	90,230
Total Assets	<u>\$ 391,712</u>	<u>\$ 2,667,393</u>	<u>\$ 5,633,072</u>	<u>\$ 16,557,799</u>	<u>\$ 25,249,976</u>	<u>\$ 25,521,394</u>
<b>LIABILITIES AND NET ASSETS</b>						
Current Liabilities:						
Health and Dental Claims Payable	\$ 51,608	\$ 731,940	\$ -	\$ -	\$ 783,548	\$ 38,273
Accounts Payable	-	-	782,963	-	782,963	-
Severance Benefits Payable	-	-	1,183,634	-	1,183,634	476,521
Due to Other Funds	-	-	-	815,830	815,830	1,453,062
Total Current Liabilities	<u>51,608</u>	<u>731,940</u>	<u>1,966,597</u>	<u>815,830</u>	<u>3,565,975</u>	<u>1,967,856</u>
Severance Benefits Payable	-	-	2,309,352	-	2,309,352	4,506,961
Total Liabilities	<u>51,608</u>	<u>731,940</u>	<u>4,275,949</u>	<u>815,830</u>	<u>5,875,327</u>	<u>6,474,817</u>
Net Assets:						
Unrestricted	<u>340,104</u>	<u>1,935,453</u>	<u>1,357,123</u>	<u>15,741,969</u>	<u>19,374,649</u>	<u>19,046,577</u>
Total Liabilities and Net Assets	<u>\$ 391,712</u>	<u>\$ 2,667,393</u>	<u>\$ 5,633,072</u>	<u>\$ 16,557,799</u>	<u>\$ 25,249,976</u>	<u>\$ 25,521,394</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
INTERNAL SERVICE FUND**

230

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2011	2010
<b>OPERATING REVENUES</b>						
Charges for Services	\$ 897,012	\$ 15,345,401	\$ 1,146,850	510,487	\$ 17,899,750	\$ 2,875,548
<b>OPERATING EXPENSES</b>						
Severance Payments	-	-	(328,001)	-	(328,001)	111,154
Dental Insurance Claim Payments	957,211	-	-	-	957,211	963,847
Health Insurance Claim Payments	-	16,051,225	-	-	16,051,225	-
OPEB Payments	-	-	-	1,335,973	1,335,973	2,119,933
Total Operating Expenses	957,211	16,051,225	(328,001)	1,335,973	18,016,408	3,194,934
Operating Income (Loss)	(60,199)	(705,824)	1,474,851	(825,486)	(116,658)	(319,386)
<b>NONOPERATING INCOME</b>						
Earnings on Investments	1,000	2,935	3,402	437,393	444,730	299,634
Net Income (Loss) Before Transfers	(59,199)	(702,889)	1,478,253	(388,093)	328,072	(19,752)
Transfer In	-	-	-	-	-	4,573,264
Change in Net Assets	(59,199)	(702,889)	1,478,253	(388,093)	328,072	4,553,512
Net Assets - Beginning	399,303	2,638,342	(121,130)	16,130,062	19,046,577	14,493,065
Net Assets - Ending	\$ 340,104	\$ 1,935,453	\$ 1,357,123	\$ 15,741,969	\$ 19,374,649	\$ 19,046,577

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE DATA FOR THE YEAR ENDED JUNE 30, 2010)**

231

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2011	2010
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from Interfund Services Provided	\$ 897,012	\$ 15,345,401	\$ 1,146,850	\$ 510,487	\$ 17,899,750	\$ 2,875,548
Payments for Health and Dental Claims	(943,876)	(15,319,285)	-	-	(16,263,161)	(955,127)
Payments for OPEB	-	-	-	(1,973,205)	(1,973,205)	(820,773)
Payments for Severance Benefits	-	-	(379,532)	-	(379,532)	(515,770)
Net Cash Provided (Used) by Operating Activities	(46,864)	26,116	767,318	(1,462,718)	(716,148)	583,878
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers In	-	-	-	-	-	4,573,264
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest Received	1,000	2,935	3,402	478,834	486,171	209,404
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(45,864)	29,051	770,720	(983,884)	(229,977)	5,366,546
Cash and Cash Equivalents - Beginning	437,576	2,638,342	4,862,352	17,492,894	25,431,164	20,064,618
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ 391,712</u>	<u>\$ 2,667,393</u>	<u>\$ 5,633,072</u>	<u>\$ 16,509,010</u>	<u>\$ 25,201,187</u>	<u>\$ 25,431,164</u>
<b>DISPLAYED ON COMBINING STATEMENT OF NET ASSETS AS</b>						
Cash and Investments	<u>\$ 391,712</u>	<u>\$ 2,667,393</u>	<u>\$ 5,633,072</u>	<u>\$ 16,509,010</u>	<u>\$ 25,201,187</u>	<u>\$ 25,431,164</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO</b>						
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
Operating Income (Loss)	\$ (60,199)	\$ (705,824)	\$ 1,474,851	\$ (825,486)	\$ (116,658)	\$ (319,386)
Adjustments to Reconcile Operating Income (Loss) to						
Net Cash Provided (Used) by Operating Activities:						
Increase in Claims Payable	13,335	731,940	-	-	745,275	8,720
Decrease in Severance Benefits Payable	-	-	(707,533)	-	(707,533)	(404,616)
Increase (Decrease) in Due to Other Funds	-	-	-	(637,232)	(637,232)	1,453,062
Decrease in Net OPEB Obligation	-	-	-	-	-	(153,902)
Total Adjustments	13,335	731,940	(707,533)	(637,232)	(599,490)	903,264
Net Cash Provided (Used) by Operating Activities	<u>\$ (46,864)</u>	<u>\$ 26,116</u>	<u>\$ 767,318</u>	<u>\$ (1,462,718)</u>	<u>\$ (716,148)</u>	<u>\$ 583,878</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>	None	None	None	None	None	none

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS  
COMPLIANCE TABLE  
JUNE 30, 2011**

	AUDIT	UFARS	AUDIT-UFARS
<b>01 GENERAL FUND</b>			
Total Revenue	\$ 114,885,450	\$ 114,885,454	\$ (4)
Total Expenditures	\$ 113,377,017	\$ 113,377,021	\$ (4)
<i>Non Spendable:</i>			
460 Non Spendable Fund Balance	\$ 278,075	\$ 278,075	\$ -
<i>Restricted/Reserved:</i>			
403 Staff Development	\$ -	\$ -	\$ -
405 Deferred Maintenance	\$ -	\$ -	\$ -
406 Health & Safety	\$ 100,301	\$ 100,301	\$ -
407 Capital Project Levy	\$ -	\$ -	\$ -
408 Cooperative Programs	\$ -	\$ -	\$ -
411 Severance Pay	\$ -	\$ -	\$ -
413 Project Funded by COP	\$ -	\$ -	\$ -
414 Operating Debt	\$ -	\$ -	\$ -
416 Levy Reduction	\$ -	\$ -	\$ -
417 Taconite Building Maint	\$ -	\$ -	\$ -
423 Certain Teacher Programs	\$ -	\$ -	\$ -
424 Operating Capital	\$ 1,190,154	\$ 1,190,154	\$ -
426 \$25 Taconite	\$ -	\$ -	\$ -
427 Disabled Accessibility	\$ -	\$ -	\$ -
428 Learning & Development	\$ -	\$ -	\$ -
434 Area Learning Center	\$ 1,561,378	\$ 1,561,378	\$ -
435 Contracted Alt. Programs	\$ -	\$ -	\$ -
436 State Approved Alt. Program	\$ -	\$ -	\$ -
438 Gifted & Talented	\$ -	\$ -	\$ -
441 Basic Skills Programs	\$ -	\$ -	\$ -
445 Career and Technical Programs	\$ -	\$ -	\$ -
446 First Grade Preparedness	\$ -	\$ -	\$ -
449 Safe Schools Crime	\$ -	\$ -	\$ -
450 Prekindergarten	\$ -	\$ -	\$ -
451 QZAB Payments	\$ -	\$ -	\$ -
452 OPEB Liab Not In Trust	\$ -	\$ -	\$ -
453 Unfunded Sev & Retirement Levy	\$ -	\$ -	\$ -
<i>Restricted:</i>			
464 Restricted Fund Balance	\$ -	\$ -	\$ -
<i>Committed:</i>			
418 Committed for Separation	\$ -	\$ -	\$ -
461 Committed Fund Balance	\$ 2,903,318	\$ 2,903,318	\$ -
<i>Assigned:</i>			
462 Assigned Fund Balance	\$ -	\$ -	\$ -
<i>Unassigned:</i>			
422 Unassigned Fund Balance	\$ 11,508,180	\$ 11,508,181	\$ (1)
<b>02 FOOD SERVICE</b>			
Total Revenue	\$ 4,469,158	\$ 4,469,157	\$ 1
Total Expenditures	\$ 4,331,054	\$ 4,331,051	\$ 3
<i>Non-Spendable:</i>			
460 Non-Spendable Fund Balance	\$ 11,415	\$ 11,415	\$ -
<i>Restricted:</i>			
452 OPEB Liab Not In Trust	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 748,121	\$ 748,123	\$ (2)
<i>Unassigned</i>			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -
<b>04 COMMUNITY SERVICE</b>			
Total Revenue	\$ 6,533,760	\$ 6,533,763	\$ (3)
Total Expenditures	\$ 6,422,722	\$ 6,422,726	\$ (4)
<i>Non Spendable:</i>			
460 Non Spendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>			
426 \$25 Taconite	\$ -	\$ -	\$ -
431 Community Education	\$ (3,408)	\$ (3,409)	\$ 1
432 E. C. F. E.	\$ (27,715)	\$ (27,715)	\$ -
444 School Readiness	\$ 34,952	\$ 34,952	\$ -
447 Adult Basic Education	\$ 92,015	\$ 92,015	\$ -
452 OPEB Liab Not In Trust	\$ -	\$ -	\$ -
<i>Restricted:</i>			
464 Restricted Fund Balance	\$ 15,194	\$ 15,194	\$ -
<i>Unassigned:</i>			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS  
COMPLIANCE TABLE (CONTINUED)  
JUNE 30, 2011**

	AUDIT	UFARS	AUDIT-UFARS
<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	\$ 6,744	\$ 6,744	\$ -
Total Expenditures	\$ 2,915,651	\$ 2,915,651	\$ -
<i>Non Spendable:</i>			
460 Non Spendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>			
407 Capital Projects Levy	\$ -	\$ -	\$ -
409 Alternative Facility Program	\$ 19,928,468	\$ 19,928,468	\$ -
413 Project Funded by COP	\$ -	\$ -	\$ -
<i>Restricted:</i>			
464 Restricted Fund Balance	\$ -	\$ -	\$ -
<i>Unassigned:</i>			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -
<b>07 DEBT SERVICE</b>			
Total Revenue	\$ 6,910,581	\$ 6,910,581	\$ -
Total Expenditures	\$ 7,658,255	\$ 7,658,255	\$ -
<i>Non Spendable</i>			
460 Non Spendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>			
425 Bond Refundings	\$ -	\$ -	\$ -
451 QZAB Payments	\$ -	\$ -	\$ -
<i>Restricted:</i>			
464 Restricted Fund Balance	\$ 735,664	\$ 735,664	\$ -
<i>Unassigned:</i>			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -
<b>08 TRUST</b>			
Total Revenue	\$ 900,013	\$ 900,014	\$ (1)
Total Expenditures	\$ 904,766	\$ 904,767	\$ (1)
422 Net Assets	\$ 266,785	\$ 266,785	\$ -
<b>20 INTERNAL SERVICE</b>			
Total Revenue	\$ 17,396,600	\$ 17,396,600	\$ -
Total Expenditures	\$ 16,680,435	\$ 16,680,434	\$ 1
422 Net Assets	\$ 3,632,680	\$ 3,632,680	\$ -
<b>25 OPEB REVOCABLE TRUST</b>			
Total Revenue	\$ 947,880	\$ 947,880	\$ -
Total Expenditures	\$ 1,335,973	\$ 1,335,974	\$ (1)
422 Unreserved/Undesignated	\$ 15,741,969	\$ 15,741,969	\$ -
<b>45 OPEB IRREVOCABLE TRUST</b>			
Total Revenue	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
422 Net Assets	\$ -	\$ -	\$ -
<b>47 OPEB DEBT SERVICE</b>			
Total Revenue	\$ 1,634,512	\$ 1,634,512	\$ -
Total Expenditures	\$ 987,650	\$ 987,650	\$ -
<i>Non-Spendable</i>			
460 Non-Spendable Fund Balance	\$ -	\$ -	\$ -
<i>Reserved:</i>			
425 Bond Refundings	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 648,396	\$ 648,396	\$ -
<i>Unassigned:</i>			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -
<b>FY11 OPERATING CAPITAL TRANSFER</b>			
Per Pupil Amount	\$ -	\$ -	\$ -
AMCPU	\$ -	\$ -	\$ -
Total Transfer	\$ -	\$ -	\$ -

## STATISTICAL SECTION (UNAUDITED)

This part of the Independent School District No. 191 comprehensive annual financial report presents detailed information as a context for understating what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents	Page
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	84
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	90
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	96
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	101
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to services the District provides and the activities it performs.	105

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive financial reports for the relevant year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
NET ASSETS BY COMPONENT  
LAST NINE FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities									
Invested in Capital Assets, Net of Related Debt	\$ 20,762,719	\$ 23,521,496	\$ 26,672,798	\$ 29,541,607	\$ 30,752,653	\$ 32,400,397	\$ 34,695,342	\$ 35,667,039	\$ 34,407,587
Restricted	1,821,198	1,806,252	740,649	1,575,709	1,500,870	1,944,889	3,733,631	1,832,117	2,161,029
Unrestricted	(627,351)	94,701	460,243	930,261	2,851,758	3,581,251	12,052,404	14,610,991	16,668,510
Total Governmental Activities Net Assets	<u>\$ 21,956,566</u>	<u>\$ 25,422,449</u>	<u>\$ 27,873,690</u>	<u>\$ 32,047,577</u>	<u>\$ 35,105,281</u>	<u>\$ 37,926,537</u>	<u>\$ 50,481,377</u>	<u>\$ 52,110,147</u>	<u>\$ 53,237,126</u>

Note: The District implemented GASB Statement No. 34 in fiscal 2003. This information is not available for previous fiscal years.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CHANGES IN NET ASSETS  
LAST NINE FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

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	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Governmental Activities:</b>									
Expenses:									
Administration	\$ 4,774,960	\$ 4,686,754	\$ 4,402,390	\$ 4,919,460	\$ 4,589,197	\$ 5,027,845	\$ 4,950,096	\$ 4,849,650	\$ 4,570,736
District Support Services	3,095,023	2,811,606	2,717,113	2,886,365	3,065,225	3,126,850	3,390,913	3,361,532	3,551,635
Elementary and Secondary Regular Instruction	40,770,277	44,901,001	43,960,118	43,486,231	44,975,789	45,515,887	47,519,413	50,102,667	50,974,493
Vocational Education Instruction	1,102,112	1,519,318	1,285,600	1,413,588	1,378,881	1,526,776	1,632,973	1,551,879	1,480,298
Special Education Instruction	18,414,460	18,680,992	19,779,072	21,114,629	22,411,625	23,681,196	22,145,039	21,734,681	22,682,654
Instructional Support Services	4,489,993	4,325,230	4,180,002	3,755,835	6,550,614	6,153,326	7,501,043	8,045,291	7,754,442
Pupil Support Services	8,280,578	8,843,537	7,905,041	8,057,584	8,020,842	8,557,826	8,603,916	9,780,469	10,026,146
Sites and Buildings	9,659,948	8,386,926	7,183,949	8,238,752	9,052,668	8,191,449	8,522,420	14,180,528	15,784,580
Fiscal and Other Fixed Cost Programs	348,540	391,031	375,757	383,761	339,705	209,332	264,411	202,269	210,020
Food Service	3,654,906	3,875,142	3,883,183	4,172,970	4,290,681	4,511,341	4,679,838	4,233,044	4,291,762
Community Service	7,193,797	7,177,417	7,537,368	7,808,625	7,725,833	7,208,037	6,799,003	6,824,402	6,437,058
Unallocated Depreciation	3,071,044	3,001,639	3,513,318	3,464,422	3,644,915	4,056,496	4,397,939	-	-
Interest and Fiscal Charges on Debt	3,828,778	3,751,968	4,088,888	1,886,765	1,972,633	2,789,012	3,598,995	4,177,493	4,141,447
<b>Total Governmental Activities Expenses</b>	<b>108,684,416</b>	<b>112,352,561</b>	<b>110,811,799</b>	<b>111,588,987</b>	<b>118,018,608</b>	<b>120,555,373</b>	<b>124,005,999</b>	<b>129,043,905</b>	<b>131,905,271</b>
<b>Program Revenues:</b>									
Charges for Services	9,096,456	9,646,807	9,789,708	9,776,923	8,783,122	8,861,528	8,757,337	7,950,985	8,078,024
Operating Grants and Contributions	20,999,010	21,268,247	20,759,338	21,408,456	24,882,103	27,942,642	26,465,588	33,468,257	29,054,228
Capital Grants and Contributions	28,808	1,620	-	-	-	-	-	2,406,218	852,644
<b>Total Governmental Activities Program Revenues</b>	<b>30,124,274</b>	<b>30,916,674</b>	<b>30,549,046</b>	<b>31,185,379</b>	<b>33,665,225</b>	<b>36,804,170</b>	<b>35,222,925</b>	<b>43,825,460</b>	<b>37,984,896</b>
<b>Net (Expense) Revenue</b>	<b>(78,560,142)</b>	<b>(81,435,887)</b>	<b>(80,262,753)</b>	<b>(80,403,608)</b>	<b>(84,353,383)</b>	<b>(83,751,203)</b>	<b>(88,783,074)</b>	<b>(85,218,445)</b>	<b>(93,920,375)</b>
<b>General Revenues:</b>									
Taxes:									
Property Taxes, Levied for General Purposes	10,163,464	16,441,104	10,709,577	7,985,810	15,197,534	15,333,736	23,788,718	24,227,785	32,482,605
Property Taxes, Levied for Capital Projects	1,726,453	1,860,000	3,535,000	3,050,000	3,587,533	1,220,877	1,997,143	883,211	1,404,146
Property Taxes, Levied for Community Service	1,082,199	1,351,803	861,654	456,135	954,054	1,050,146	821,623	6,721,713	8,134,891
Property Taxes, Levied for Debt Service	4,898,877	4,769,519	4,776,130	4,752,854	3,823,407	5,288,249	6,125,262	1,659,108	-
General Grants and Aids	62,220,235	57,888,526	58,557,941	64,413,534	60,119,086	61,627,214	62,750,280	52,784,986	52,461,003
Other General Revenues	241,465	1,345,971	3,047,923	2,884,924	2,399,261	505,762	765,767	96,418	88,302
Investment Earnings	1,270,757	1,244,847	1,225,769	1,034,238	1,330,212	1,546,475	1,059,429	473,994	476,407
<b>Total General Revenues</b>	<b>81,603,450</b>	<b>84,901,770</b>	<b>82,713,994</b>	<b>84,577,495</b>	<b>87,411,087</b>	<b>86,572,459</b>	<b>97,308,222</b>	<b>86,847,215</b>	<b>95,047,354</b>
<b>Change in Net Assets</b>	<b>\$ 3,043,308</b>	<b>\$ 3,465,883</b>	<b>\$ 2,451,241</b>	<b>\$ 4,173,887</b>	<b>\$ 3,057,704</b>	<b>\$ 2,821,256</b>	<b>\$ 8,525,148</b>	<b>\$ 1,628,770</b>	<b>\$ 1,126,979</b>

Note: The District implemented GASB Statement No. 34 in fiscal 2003. This information is not available for previous fiscal years.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	Fiscal Year			
	2002	2003	2004	2005
General Fund				
Reserved	\$ 3,398,434	\$ 3,437,298	\$ 4,808,701	\$ 3,359,482
Unreserved, Designated	1,628,246	1,410,040	1,452,298	1,733,220
Unreserved, Undesignated	6,423,680	5,978,148	5,731,852	3,618,630
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 11,450,360</u>	<u>\$ 10,825,486</u>	<u>\$ 11,992,851</u>	<u>\$ 8,711,332</u>
All Other Governmental Funds				
Reserved	\$ 22,541,401	\$ 22,550,824	\$ 22,384,434	\$ 19,513,928
Unreserved	1,119,025	1,031,542	(168,056)	(732,919)
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Unassigned	-	-	-	-
Total All Other Governmental Funds	<u>\$ 23,660,426</u>	<u>\$ 23,582,366</u>	<u>\$ 22,216,378</u>	<u>\$ 18,781,009</u>
Total All Funds	<u>\$ 35,110,786</u>	<u>\$ 34,407,852</u>	<u>\$ 34,209,229</u>	<u>\$ 27,492,341</u>

**Note:** The District began to use new categories when it implemented GASB 54 in fiscal year 2011.

Fiscal Year					
2006	2007	2008	2009	2010	2011
\$ 2,300,836	\$ 2,393,792	\$ 2,880,170	\$ 4,276,972	\$ 2,636,276	\$ -
1,998,726	2,880,780	2,318,619	5,090,162	2,352,197	-
3,034,806	1,821,361	4,070,656	9,572,656	11,044,500	-
-	-	-	-	-	278,075
-	-	-	-	-	2,851,833
-	-	-	-	-	2,903,318
-	-	-	-	-	11,508,180
<u>\$ 7,334,368</u>	<u>\$ 7,095,933</u>	<u>\$ 9,269,445</u>	<u>\$ 18,939,790</u>	<u>\$ 16,032,973</u>	<u>\$ 17,541,406</u>
\$ 50,325	\$ 11,041,796	\$ 28,335,079	\$ 14,370,010	\$ 5,943,846	\$ -
190,651	1,962,014	2,121,115	2,733,039	2,094,857	-
-	-	-	-	-	11,415
-	-	-	-	-	22,187,616
-	-	-	-	-	(15,929)
<u>\$ 240,976</u>	<u>\$ 13,003,810</u>	<u>\$ 30,456,194</u>	<u>\$ 17,103,049</u>	<u>\$ 8,038,703</u>	<u>\$ 22,183,102</u>
<u>\$ 7,575,344</u>	<u>\$ 20,099,743</u>	<u>\$ 39,725,639</u>	<u>\$ 36,042,839</u>	<u>\$ 24,071,676</u>	<u>\$ 39,724,508</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

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	Fiscal Year			
	2002	2003	2004	2005
<b>Revenues</b>				
Local Sources:				
Taxes	\$ 32,135,042	\$ 16,884,173	\$ 24,442,667	\$ 19,825,578
Investment Earnings	1,443,738	1,268,660	1,225,100	1,158,963
Other	10,887,619	10,462,211	10,747,867	10,961,002
State Sources	60,917,261	79,177,365	74,772,953	74,619,710
Federal Sources	2,975,968	3,850,443	4,385,440	4,697,569
Total Revenues	<u>108,359,628</u>	<u>111,642,852</u>	<u>115,574,027</u>	<u>111,262,822</u>
<b>Expenditures</b>				
Current:				
Administration	4,542,910	4,534,937	4,816,720	4,424,730
District Support Services	2,663,421	3,007,339	2,705,917	2,680,878
Elementary and Secondary Regular Instruction	40,896,782	41,321,230	45,687,622	44,774,695
Vocational Education Instruction	1,247,957	1,110,187	1,531,364	1,300,277
Special Education Instruction	17,850,740	18,406,361	18,700,611	19,942,507
Instructional Support Services	4,861,889	4,628,263	4,224,403	4,103,118
Pupil Support Services	8,441,630	8,261,708	8,827,397	7,484,808
Sites and Buildings	8,394,224	9,763,683	8,366,790	7,980,820
Fiscal and Other Fixed Cost Programs	332,693	348,540	391,031	375,757
Food Service	3,422,380	3,666,636	3,866,832	4,085,807
Community Service	7,427,954	7,086,318	7,089,401	7,423,646
Capital Outlay	1,441,447	2,304,639	3,660,580	3,700,567
Debt Service:				
Principal	2,093,465	2,337,521	2,654,498	2,930,921
Interest and Fiscal Charges	3,935,949	3,837,830	3,729,645	3,709,546
Total Expenditures	<u>107,553,441</u>	<u>110,615,192</u>	<u>116,252,811</u>	<u>114,918,077</u>
Excess of Revenues Over (Under) Expenditures	806,187	1,027,660	(678,784)	(3,655,255)
<b>Other Financing Sources (Uses)</b>				
Bonds Issued	-	-	-	18,175,000
Refunding Bonds Issued	-	-	-	-
Premium on Bonds	-	-	-	463,367
Payments to Refunded Bond Escrow Agent	-	-	-	(21,700,000)
Capital Leases	-	220,500	480,161	-
Proceeds from Sale of Equipment	-	-	-	-
Proceeds from Insurance Recovery	-	-	-	-
Transfers In	95,891	75,875	48,853	294,153
Transfers Out	(95,891)	(2,026,969)	(48,853)	(294,153)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,730,594)</u>	<u>480,161</u>	<u>(3,061,633)</u>
Net Change in Fund Balances	<u>\$ 806,187</u>	<u>\$ (702,934)</u>	<u>\$ (198,623)</u>	<u>\$ (6,716,888)</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>5.68%</u>	<u>5.70%</u>	<u>5.67%</u>	<u>5.97%</u>

Fiscal Year						
2006	2007	2008	2009	2010	2011	
\$ 16,278,067	\$ 23,539,825	\$ 22,834,837	\$ 32,553,680	\$ 33,312,791	\$ 42,027,958	
820,915	1,247,589	1,405,009	1,021,884	174,360	31,677	
10,958,308	10,867,020	10,000,580	9,829,361	8,905,536	9,132,181	
80,631,654	79,054,439	82,213,084	82,343,720	74,486,292	73,572,503	
5,190,336	5,946,750	6,462,561	5,893,647	13,308,330	7,828,467	
<u>113,879,280</u>	<u>120,655,623</u>	<u>122,916,071</u>	<u>131,642,292</u>	<u>130,187,309</u>	<u>132,592,786</u>	
4,469,983	4,554,716	4,657,727	6,140,806	4,740,928	4,479,834	
2,697,711	3,010,817	3,105,926	3,511,356	3,316,627	3,503,874	
44,339,358	45,404,777	45,261,251	56,188,736	49,316,260	50,623,741	
1,400,090	1,374,353	1,523,789	1,835,088	1,575,805	1,457,705	
21,264,986	22,382,206	23,754,715	25,938,318	21,044,299	22,217,684	
3,596,795	6,550,399	6,118,765	8,143,797	7,091,658	6,817,957	
7,820,145	7,988,227	8,525,680	9,355,083	9,584,890	10,012,614	
12,305,772	8,644,151	8,588,916	10,478,601	8,847,651	9,590,961	
383,761	339,705	209,332	264,411	202,269	210,020	
4,149,116	4,256,652	4,468,774	4,558,646	4,160,351	4,222,507	
7,550,954	7,534,481	7,175,595	7,392,208	6,761,386	6,387,759	
2,603,852	5,717,413	14,938,638	16,613,204	14,247,559	7,521,788	
3,295,968	3,257,392	3,557,799	3,746,517	3,750,000	4,480,000	
3,057,786	2,048,236	2,549,048	3,475,367	4,055,731	4,165,905	
<u>118,936,277</u>	<u>123,063,525</u>	<u>134,435,955</u>	<u>157,642,138</u>	<u>138,695,414</u>	<u>135,692,349</u>	
(5,056,997)	(2,407,902)	(11,519,884)	(25,999,846)	(8,508,105)	(3,099,563)	
-	14,925,000	30,580,000	18,580,000	-	16,575,000	
-	-	17,110,000	-	-	-	
-	7,301	338,143	266,733	-	328,926	
(18,875,000)	-	(17,535,000)	-	-	-	
4,015,000	-	152,637	875,000	1,103,500	-	
-	-	-	-	4,135	1,050	
-	-	-	-	2,571	1,847,419	
628,161	841,373	500,000	3,377,203	345,512	-	
(628,161)	(841,373)	-	(781,890)	(4,918,776)	-	
<u>(14,860,000)</u>	<u>14,932,301</u>	<u>31,145,780</u>	<u>22,317,046</u>	<u>(3,463,058)</u>	<u>18,752,395</u>	
<u>\$ (19,916,997)</u>	<u>\$ 12,524,399</u>	<u>\$ 19,625,896</u>	<u>\$ (3,682,800)</u>	<u>\$ (11,971,163)</u>	<u>\$ 15,652,832</u>	
<u>5.46%</u>	<u>4.52%</u>	<u>5.11%</u>	<u>5.12%</u>	<u>6.27%</u>	<u>6.75%</u>	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 191  
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE AND LEVY TYPE  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)**

Fiscal Year	Property Tax				Total
	General Fund	Community Service	Capital Projects - Building Construction Fund	Debt Service	
2002	\$ 25,904,834	\$ 791,627	\$ 1,267,253	\$ 4,171,328	\$ 32,135,042
2003	9,706,708	980,722	1,726,453	4,470,290	16,884,173
2004	16,507,095	1,344,399	1,860,000	4,731,173	24,442,667
2005	10,723,430	850,579	3,535,000	4,716,569	19,825,578
2006	8,004,227	458,435	3,050,000	4,765,405	16,278,067
2007	15,171,998	953,184	3,587,533	3,827,110	23,539,825
2008	15,295,699	1,047,297	1,220,877	5,270,964	22,834,837
2009	23,644,333	819,197	1,997,143	6,093,007	32,553,680
2010	24,098,279	878,490	1,650,239	6,685,783	33,312,791
2011	32,487,487	1,404,357	-	8,136,114	42,027,958

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
TAX CAPACITIES AND MARKET VALUE  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

For Taxes Collectible	Tax Capacity Valuation			
	Agricultural	Non-Agricultural	Fiscal Disparities	
			Contribution	Distribution
<b>Dakota County</b>				
2002	\$ 4,168	\$ 41,832,010	\$ (5,266,169)	\$ 3,783,928
2003	545	45,422,015	(5,426,207)	4,245,135
2004	13,924	48,616,428	(5,920,570)	4,613,768
2005	4,952	52,853,713	(6,185,310)	4,839,545
2006	5,429	58,021,935	(6,448,512)	5,131,959
2007	5,593	62,916,334	(7,109,777)	5,607,561
2008	-	65,729,936	(8,091,910)	6,426,990
2009	3,939	65,915,092	(8,836,371)	7,374,378
2010	-	62,585,735	(9,383,424)	7,552,685
2011	-	58,466,834	(9,345,125)	7,373,077
<b>Scott County</b>				
2002	\$ 18,990	\$ 9,403,467	\$ (798,325)	\$ 876,478
2003	98,270	10,285,302	(1,119,562)	935,577
2004	13,648	11,538,106	(1,225,206)	1,040,090
2005	15,369	13,372,525	(1,378,848)	1,009,713
2006	17,549	14,523,749	(1,665,718)	1,040,580
2007	19,223	16,020,780	(1,999,151)	1,153,516
2008	29,720	17,143,352	(2,095,903)	1,332,264
2009	48,777	17,856,869	(2,448,215)	1,472,452
2010	-	17,839,926	(2,694,919)	771,610
2011	57,863	17,551,138	(2,897,114)	1,807,108

Source: School Tax Report issued by the Minnesota Department of Education and Scott and Dakota Counties

<u>Tax Increment</u>	<u>Total Taxable</u>	<u>Taxable Market Value</u>	<u>Tax Capacity as a Percentage of Market Value</u>
\$ (3,079,795)	\$ 37,274,142	\$ 3,260,722,600	1.14%
(3,414,821)	40,826,667	3,614,947,100	1.13
(3,732,992)	43,590,558	3,953,698,800	1.10
(4,284,220)	47,228,680	4,343,272,300	1.09
(4,483,875)	52,226,936	4,772,520,450	1.09
(5,573,580)	55,846,131	5,130,646,250	1.09
(6,374,112)	57,690,904	5,318,277,150	1.08
(6,346,758)	58,110,280	5,274,098,550	1.10
(6,063,844)	54,691,152	4,952,096,500	1.10
(3,707,982)	52,786,804	4,605,222,400	1.15
\$ (757,362)	\$ 8,743,248	\$ 789,748,290	1.11%
(763,675)	9,435,912	867,071,600	1.09
(844,810)	10,521,828	969,023,000	1.09
(1,181,544)	11,837,215	1,112,324,600	1.06
(1,358,407)	12,557,753	1,202,345,575	1.04
(1,502,024)	13,692,344	1,318,036,150	1.04
(1,590,462)	14,818,971	1,396,175,400	1.06
(138,233)	16,791,650	1,442,672,150	1.16
(129,985)	15,786,632	1,404,193,900	1.12
(36,196)	16,482,799	1,377,039,800	1.20

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN YEARS  
(UNAUDITED)**

Rate	Tax Collection Calendar Fiscal Year	ISD No. 191	Municipalities				Overlapping Rates	
			Apple Valley	Burnsville	Eagan	Savage	Shakopee	
Tax Capacity Rate	2002	0.24120	0.45942	0.432960	0.31715	0.42741	0.33976	
Market Value Rate	2002	0.13771	0.01674	-	0.02972	0.02470	0.00764	
Tax Capacity Rate	2003	0.21226	0.41578	0.410740	0.29912	0.46527	0.33939	
Market Value Rate	2003	0.22029	0.01540	-	0.01986	0.02509	0.01393	
Tax Capacity Rate	2004	0.18955	0.39610	0.389280	0.28702	0.51404	0.32433	
Market Value Rate	2004	0.17130	0.01422	-	0.01874	0.02351	0.01189	
Tax Capacity Rate	2005	0.17729	0.36753	0.380040	0.28186	0.46385	0.31115	
Market Value Rate	2005	0.16763	0.01894	-	0.01894	0.02026	0.00969	
Tax Capacity Rate	2006	0.18315	0.35690	0.354140	0.28293	0.46489	0.30974	
Market Value Rate	2006	0.17155	0.01797	-	0.01712	0.01835	0.00848	
Tax Capacity Rate	2007	0.18152	0.34891	0.345640	0.26804	0.50155	0.31939	
Market Value Rate	2007	0.15852	0.01714	-	0.01574	0.01815	0.00728	
Tax Capacity Rate	2008	0.19374	0.35537	0.350050	0.19374	0.48356	0.31925	
Market Value Rate	2008	0.26397	0.01736	-	0.01526	0.01937	0.00537	
Tax Capacity Rate	2009	0.19821	0.37083	0.360880	0.19821	0.46013	0.3263	
Market Value Rate	2009	0.24439	0.03109	-	0.01516	0.01984	0.00651	
Tax Capacity Rate	2010	0.20651	0.39848	0.385680	0.30407	0.473354	0.337099	
Market Value Rate	2010	0.26401	0.03372	-	0.01603	0.01523	0.00555	
Tax Capacity Rate	2011	0.21854	0.42388	0.425980	0.33675	0.482781	0.347312	
Market Value Rate	2011	0.02743	0.0375	-	0.01704	0.01543	0.00342	

\* Tax capacity rates only.

Source: Dakota and Scott Counties

Counties		Special Taxing Districts		Total*	
Dakota County	Scott County	Dakota County	Scott County	Burnsville Resident	Savage Resident
0.33102	0.39979	0.06840	0.04526	1.07358	1.11366
-	-	-	-	-	-
0.32463	0.38988	0.06837	0.05210	1.01600	1.11951
-	-	-	-	-	-
0.30300	0.37608	0.06465	0.04761	0.94648	1.12728
-	-	-	-	-	-
0.28267	0.36569	0.05420	0.04268	0.89420	1.04951
-	-	-	-	-	-
0.26318	0.35502	0.05309	0.04209	0.85356	1.04515
-	-	-	-	-	-
0.25127	0.33140	0.05731	0.04104	0.83574	1.06860
-	-	-	-	-	-
0.25184	0.32646	0.05792	0.04179	0.85355	1.05775
-	-	-	-	-	-
0.25808	0.32684	0.06152	0.04280	0.87869	1.03776
-	-	-	-	-	-
0.27261	0.332369	0.05868	0.04938	0.92348	1.06161
-	-	-	-	-	-
0.29149	0.355407	0.05798	0.04649	0.99399	1.10322
-	-	-	-	-	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PRINCIPAL PROPERTY TAXPAYERS  
FISCAL YEAR 2010 AND 2004  
(UNAUDITED)**

Taxpayer	2010			2004		
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Xcel Energy	\$ 2,215,161	1	4.05 %	\$ 2,160,783	1	4.30 %
Kraus-Anderson, Inc.	405,694	2	0.74	383,374	5	0.76
Minnegasco, Inc.	401,770	3	0.73	355,345	6	0.71
IRET Properties	351,876	4	0.64	306,351	8	0.61
Menards, Inc.	350,126	5	0.64			
Aurora Investments, LLC	347,878	8	0.64			
Individual	340,451	6	0.62	387,333	4	0.77
Cargill Inc.	322,672	7	0.59	439,710	3	0.88
Individual	326,250	9	0.60			
Shakopee Crossing Limited Partnership	286,041	10	0.52			
ADC Telecommunications, Inc.				692,076	2	1.38
Fenton Subsidiary, LLC				353,472	7	0.70
Summit Townhome Investors, LLC				272,653	9	0.54
Burnsville Park Apartments, Inc.				257,249	10	0.51
<b>Total</b>	<b>\$ 5,347,919</b>		<b>9.78 %</b>	<b>\$ 5,608,346</b>		<b>11.16 %</b>

Note: Information for 2011 is not readily available. Information prior to 2004 is not readily available.

Source: 2011 Offering Documents based on Current Property Valuations, Net Tax Capacity by Classification, Trend of Valuations and Larger Taxpayers have been furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PROPERTY TAX LEVIES, COLLECTIONS, AND RECEIVABLES  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

For Taxes Collectible	Original Levy				Collections	
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread	First Year Levy Recognized	
					Amount	Percentage of Levy
2002	\$ 14,671,648	\$ 2,094,266	\$ 925,136	\$ 17,691,050	\$ 17,452,416	98.7 %
2003	18,666,827	1,948,360	808,799	21,423,986	21,224,464	99.1
2004	16,932,573	2,415,093	712,112	20,059,778	19,778,920	98.6
2005	17,963,696	2,126,615	643,474	20,733,785	20,545,864	99.1
2006	20,385,075	2,155,079	632,680	23,172,834	22,947,207	99.0
2007	21,027,101	2,420,128	601,214	24,048,443	23,707,092	98.6
2008	29,681,732	2,671,977	620,074	32,973,783	32,456,046	98.4
2009	28,932,086	4,135,629	642,114	33,709,829	14,572,244	43.2
2010	28,999,757	4,149,020	691,398	33,840,175	14,282,750	42.2
2011	28,895,825	4,377,847	691,398 *	33,965,070	14,789,335	43.5

\* - estimated by Minnesota Department of Education

Note 1: A portion of the total spread levy is paid through various property tax credits which are paid through state aids and have been included in collections.

Note 2: Delinquent taxes receivable are written off after seven years. The amount of collections has been adjusted to reflect the write off of delinquent taxes receivable.

Note 3: Only a portion of the taxes levied for the most recent fiscal year is collected by June 30.

Source: State of Minnesota School Tax Report

Received in Subsequent Years	Total to Date		Uncollected Taxes Receivable as of June 30, 2011			
	Amount	Percentage of Levy	Delinquent		Current	
			Amount	Percent	Amount	Percent
\$ 238,634	\$ 17,691,050	100.0 %	\$ -	- %	\$ -	- %
199,522	21,423,986	100.0	-	-	-	-
280,858	20,059,778	100.0	-	-	-	-
159,288	20,705,152	99.9	28,633	0.1	-	-
210,113	23,157,320	99.9	15,514	0.1	-	-
308,665	24,015,757	99.9	32,686	0.1	-	-
444,183	32,900,229	99.8	73,554	0.2	-	-
18,923,684	33,495,928	99.4	213,901	0.6	-	-
18,972,060	33,254,810	98.3	585,365	1.7	-	-
-	14,789,335	43.5	-	-	19,175,735	56.5
			<u>\$ 949,653</u>		<u>\$ 19,175,735</u>	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Governmental Activities				Percentage of Personal Income (1)	Per Capita (1)
	General Obligation	Capital Leases	Special Assessments	Total Primary Government		
	Bonds					
2002	\$ 70,425,000	\$ 1,282,227	\$ 219,397	\$ 71,926,624	3.15%	\$ 1,181
2003	68,415,000	1,097,227	297,376	69,809,603	2.94	1,138
2004	66,215,000	1,183,253	237,013	67,635,266	2.73	1,101
2005	60,265,000	800,084	114,261	61,179,345	2.41	999
2006	38,730,000	4,192,559	100,818	43,023,377	1.64	695
2007	50,820,000	3,785,779	85,206	54,690,985	1.98	896
2008	77,895,000	3,471,889	73,934	81,440,823	3.10	1,327
2009	93,005,000	4,083,815	60,491	97,149,306	3.83	1,590
2010	89,255,000	4,897,473	47,048	94,199,521	3.65	1,562
2011	101,350,000	4,401,353	33,606	105,784,959	N/A	N/A

N/A - Not Available

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the District's outstanding debt can be found in the notes to basic financial statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191**

**RATIO OF NET GENERAL OBLIGATIONS BONDED DEBT  
TO TAX CAPACITY AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds on Hand</u>	<u>Net Bonded Debt</u>	<u>Tax Capacity</u>	<u>Percent Net Debt to Tax Capacity</u>	<u>Estimated Population</u>	<u>Net Bonded Debt per Capita</u>
2002	\$ 70,425,000	\$ 23,151,047	\$ 47,273,953	\$ 46,017,390	102.73%	66,158	\$ 715
2003	68,415,000	23,381,909	45,033,091	50,262,579	89.60	66,158	681
2004	66,215,000	23,747,338	42,467,662	54,112,386	78.48	66,158	642
2005	60,265,000	20,698,549	39,566,451	59,065,895	66.99	66,158	598
2006	38,730,000	1,647,098	37,082,902	64,784,689	57.24	66,158	561
2007	50,820,000	1,463,285	49,356,715	69,538,475	70.98	66,158	746
2008	77,895,000	1,781,004	76,113,996	72,509,875	104.97	66,158	1,150
2009	93,005,000	2,250,541	90,754,459	74,901,930	121.16	66,158	1,372
2010	89,255,000	1,484,872	87,770,128	70,477,784	124.54	66,158	1,327
2011	101,350,000	1,384,060	99,965,940	69,269,603	144.31	66,158	1,511

Source: Annual school district census and U.S. census

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
DIRECT AND OVERLAPPING DEBT  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Governmental Unit	2010/2011 Taxable Net Tax Capacity	Bonded Debt	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 69,269,703	\$ 101,350,000	100.0000 %	\$ 89,255,000
Overlapping Debt				
Dakota County	383,768,975	89,060,000	11.4936	7,301,906
Scott County	142,578,089	81,260,000	10.0946	8,502,684
City of Apple Valley	42,796,310	45,750,000	1.0038	390,685
City of Burnsville	55,920,678	64,118,400	65.1321	31,904,952
City of Eagan	72,548,838	23,515,000	10.7059	2,028,768
City of Savage	27,464,426	70,165,000	31.8585	15,322,335
City of Shakopee	37,680,587	18,710,000	3.5174	640,702
Metropolitan Council (1)	382,625,724	255,290,000	11.5283	19,321,355
Total Overlapping Debt				<u>85,413,387</u>
Total Direct and Overlapping Debt				<u>\$ 174,668,387</u>

Note: For the Metropolitan Council, the above debt includes all outstanding general obligation debt, as well as general obligation sewer revenue, wastewater revenue, radio revenue bonds, and lease obligations outstanding, all of which are supported entirely by revenues and have not been included in the overlapping debt or debt ratios sections.

Source: Dakota and Scott Counties

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

	Fiscal Year				
	2002	2003	2004	2005	2006
Debt Limit	\$ 406,349,729	\$ 672,302,805	\$ 738,408,270	\$ 818,339,535	\$ 896,229,904
Total Net Debt Applicable to Limit	<u>47,273,953</u>	<u>45,033,091</u>	<u>42,467,662</u>	<u>39,566,451</u>	<u>37,082,902</u>
Legal Debt Margin	<u>\$ 359,075,776</u>	<u>\$ 627,269,714</u>	<u>\$ 695,940,608</u>	<u>\$ 778,773,084</u>	<u>\$ 859,147,002</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	11.63%	6.70%	5.75%	4.83%	4.14%

Note: Effective for the year 2003 and later, state finance law requires the District's outstanding general obligation debt should not exceed 15% of total market property value. Prior to 2003, the percentage was 10%. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

2007	2008	2009	2010	2011
\$ 967,302,360	\$ 1,007,167,883	\$ 1,007,515,605	\$ 953,443,560	\$ 848,890,728
49,356,715	76,113,996	90,754,459	87,770,128	99,865,128
<u>\$ 917,945,645</u>	<u>\$ 931,053,887</u>	<u>\$ 916,761,146</u>	<u>\$ 865,673,432</u>	<u>\$ 749,025,600</u>
5.10%	7.56%	9.01%	9.21%	11.76%

Legal Debt Margin Calculation for Fiscal Year 2011

Market Value	\$ 5,659,271,519
Debt Limit (15% of market value)	848,890,728
Debt Applicable to Limit	
General Obligation Bonds	101,350,000
Less Amount Set Aside for Repayment of	
General Obligation Debt	<u>(1,484,872)</u>
Total Net Debt Applicable to Limit	<u>99,865,128</u>
Legal Debt Margin	<u>\$ 749,025,600</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
DEMOGRAPHICS AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Calendar Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Total ISD No. 191 Population (3)	School Enrollment (4)	City of Burnsville Unemployment Rate (1)
2001	60,434	\$ 2,221,312,104	\$ 36,756	66,158	11,544	3.3%
2002	60,900	2,285,759,700	37,533	66,158	11,317	2.8
2003	61,355	2,378,181,155	38,761	66,158	11,080	4.4
2004	61,425	2,476,348,875	40,315	66,158	10,679	4.2
2005	61,262	2,537,226,992	41,416	66,158	10,538	3.7
2006	61,048	2,630,863,560	43,095	66,158	10,402	3.5
2007	61,393	2,765,447,685	45,045	66,158	10,213	4.1
2008	61,393	2,625,901,396	42,772	66,158	9,961	4.9
2009	61,081	2,538,037,712	41,552	66,158	9,826	7.4
2010	60,306	2,583,689,958	42,843	66,158	9,770	6.7

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: Annual average unemployment rates compiled by the Minnesota Department of Employment and Economic Development.

Sources:

- (1) City of Burnsville Comprehensive Annual Financial Report for the year ended December 31, 2010
- (2) Estimated personal income is calculated by multiplying the per capital personal income by the City of Burnsville population
- (3) Annual school district census and U.S. census
- (4) ISD No. 191 - average daily membership (for students served or tuition paid)

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

Employer	2011		2001 (1)	
	Employees	Rank	Employees	Rank
Independent School District No. 191	1,404	1	1,600	1
Goodrich Corporation – Sensors & Integrated Systems	900	2	800	2
The Pepsi Bottling Group	550	3	526	6
Northern Tool & Equipment Co., Inc.	500	4	500	3
Fabcon, Inc.	408	5	-	-
Yellow Freight System, Inc. (YRC)	400	6	500	4
Mackin Educational Resources	395	7	-	-
Cub Foods	350	8	435	5
City of Burnsville	318	9	250	7
SuperTarget	315	10	-	-
<b>Total</b>	<b>5,540</b>		<b>4,611</b>	

(1) Information from 2002 is not readily available. Alternatively, the year 2001 is shown.

Sources: City of Burnsville, City of Savage, Written and telephone survey (November, 2010), DirectoriesUSA and the Minnesota Department of Employment and Economic Development.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
EMPLOYEES BY CLASSIFICATION  
LAST NINE FISCAL YEARS  
(UNAUDITED)**

Employees	Employees for Fiscal Year Ended								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Administrators/Principals	45	48	46	47	49	51	60	53	61
Teachers	796	847	784	735	773	752	746	783	791
Clerical	90	90	91	91	88	91	81	85	80
Paraprofessionals	324	323	284	273	280	305	275	260	236
Nurses	17	17	17	15	15	15	15	15	15
Operations/Maintenance Supervisors	7	7	4	5	5	5	5	5	5
Technical Specialists	2	4	5	5	5	5	5	4	4
Community Education	75	100	58	65	65	60	50	52	47
Cafeteria	75	72	75	79	71	81	71	78	83
Custodians	86	83	83	84	78	79	76	81	82
<b>Total</b>	<b>1,517</b>	<b>1,591</b>	<b>1,447</b>	<b>1,399</b>	<b>1,429</b>	<b>1,444</b>	<b>1,384</b>	<b>1,416</b>	<b>1,404</b>

Note 1: This schedule is a headcount based on contract group. If an employee has multiple contract groups, they are reflected multiple times. Full and part-time employees count the same.

Note 2: Information prior to 2003 is not readily available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STUDENT TO STAFF RATIOS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	ISD No. 191 Student to Teacher Ratios (1)	Minnesota Department of Education Student to Staff Ratio (2)		
		ISD No. 191	Dakota County Average	State Average
2001	16.89	14.89	14.83	13.57
2002	16.60	14.20	15.54	13.61
2003	17.72	14.98	14.52	13.57
2004	16.02	13.77	14.30	13.57
2005	16.58	14.12	14.36	13.51
2006	17.14	14.68	14.25	13.53
2007	16.40	13.86	13.78	13.05
2008	16.46	14.74	13.99	13.23
2009	16.49	14.88	13.57	12.94
2010	16.07	13.54	14.32	13.43

Note 1: Information is not yet available for 2011.

Sources: Minnesota Department of Education

- (1) This data is computed using only full-time equivalent licensed classroom teaching staff.
- (2) This data is computed by dividing total students (MDE enrollment numbers pre-kindergarten through Grade 12) by total certified staff. Certified staff includes classroom teachers, administrators, special education teachers, and all other licensed professionals measured in full-time equivalents.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
OPERATING INDICATORS BY FUNCTION  
STANDARDIZED TESTING AND GRADUATION RATES  
LAST NINE FISCAL YEARS  
(UNAUDITED)**

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Standardized Tests</b>									
<b>MCA Reading (See Note 1)</b>									
Grade 3	76.0 %	76.0 %	82.0 %	86.0 %	82.0 %	76.0 %	77.0 %	74.1 %	70.6 %
Grade 5	85	80	86	82	78	79	79	79	84
Grade 7	N/A	75	76	67	64	62	63	57	67
Grade 10	N/A	79	83	64	67	79	81	81	77
<b>MCA Math (See Note 1)</b>									
Grade 3	77	68	75	80	82	78	79	84	59
Grade 5	81	79	85	64	71	68	69	73	54
Grade 7	N/A	70	80	60	65	57	58	61	47
Grade 10	N/A	75	74	38	44	40	42	45	47
<b>ACT</b>									
Independent School District No. 191									
Average Composite Score	N/A	22	23	23	23	23	24	23	23
State Average Composite Score	22.0	22.2	22.3	22.3	22.5	22.6	22.7	22.9	22.9

N/A - Not Available

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test.

Note 2: Information prior to 2003 is not readily available.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
SCHOOL FACILITIES  
AS OF JUNE 30, 2011  
(UNAUDITED)**

<u>Facility</u>	<u>Use</u>	<u>Constructed</u>	<u>Acres</u>	<u>Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>	<u>Enrollment (1)</u>
Gideon Pond Elementary	School	1965/1971/1995	13.00	23	78,896	625	421
Edward Neill Elementary	School	1968/1976/1995	10.00	24	70,764	650	438
Marion W. Savage Elementary	School	1950/1954/1957 1961/1963/1965 1971/1990/1992	8.50	26	82,700	725	518
Sioux Trail Elementary	School	1964/1971/1995	13.50	26	78,506	675	401
Vista View Elementary	School	1963/1971/1995	16.50	27	83,741	700	460
Williams Byrne Elementary	School	1967/1971/1995	10.50	26	73,797	700	589
Rahn Elementary	School	1969/1995	16.00	23	67,305	575	380
Sky Oaks Elementary	School	1975	11.00	26	85,850	700	605
Hidden Valley Elementary	School	1989	16.00	27	89,525	725	606
Harriet Bishop Elementary	School	1996	17.36	28	78,107	700	659
Metcalf Junior High	School	1966	36.00	53	163,000	1,180	664
Eagle Ridge Junior High	School	1996	31.00	42	132,000	870	770
Nicollet Junior High	School	1970/1995	35.00	56	188,772	1,203	666
Burnsville Senior High	School	1955/1958/1962 1971/1976/1977 1980/1993/1998	63.50	99	405,553	2,084	2,140
ASC	Office	1978	1.27	N/A	12,054	N/A	N/A
Cedar School	School	1961/1971	10.00	25	60,952	700	181
Diamondhead Education	Center	1971	11.50	22	140,000	616	N/A
WH/Maintenance		1958/1962/1980	Part of BHS Acreage	N/A	20,780	N/A	N/A

N/A - Not Available

(1) Source: 2010-11 MN Department of Education School ADM Served Report

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
FOOD SERVICE  
SCHOOL LUNCH PROGRAM DATA  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Average Daily Attendance (1)</u>	<u>Total Lunches Served</u>	<u>Days</u>	<u>Average Daily Participation</u>	<u>Participation as a Percent of Average Daily Attendance</u>
2002	9,983	1,016,076	173	5,873	58.83 %
2003	9,873	1,001,797	173	5,791	58.65
2004	9,642	1,055,602	173	6,102	63.28
2005	9,195	1,013,233	174	5,823	63.33
2006	9,899	978,399	172	5,688	57.46
2007	9,768	995,473	172	5,788	59.25
2008	9,716	1,007,079	172	5,855	60.26
2009	9,261	981,060	172	5,704	61.59
2010	9,236	917,157	172	5,332	57.73
2011	9,184	1,047,712	172	6,091	66.33

(1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94 percent of enrollment.

Free Lunch		Reduced Lunch	
<u>Number Served</u>	<u>Percent of Total</u>	<u>Number Served</u>	<u>Percent of Total</u>
163,165	16.06 %	76,182	7.50 %
176,047	17.57	83,860	8.37
213,370	20.21	82,364	7.80
225,140	22.22	83,265	8.22
249,896	25.54	84,152	8.60
277,476	27.87	85,386	8.58
298,819	29.67	91,251	9.06
319,715	32.59	92,677	9.45
376,798	41.08	95,006	10.36
432,182	41.25	97,556	9.31

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
SCHEDULE OF INSURANCE COVERAGE  
JUNE 30, 2011  
(UNAUDITED)**

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Type of Coverage	Amount of Coverage
Property Coverage:	
Real and Personal Property (Blanketed)	\$ 308,495,002
Unscheduled Locations	None
Property in Transit	50,000
Blanket Valuable Papers and Records	100,000
Accounts Receivable - Per Location	10,000
Liability Coverages:	
General:	
Each Occurrence	1,000,000
Damage to Rented Premises	300,000
General Aggregate Limit	2,000,000
Medical Expense Limit - Any One Person	5,000
Professional Liability (Nurses, Occupational Therapists, Psychologists):	
Limit Each Claim	Included
Aggregate	Included
Umbrella Liability:	
Each Occurrence	4,000,000
Aggregate	None
Crime Coverage:	
Employee Dishonesty	500,000
Forgery or Alteration	500,000
Computer Fraud	None
Theft, Disappearance, and Destruction	135,000
Business Automobile Coverage:	
Bodily Injury and Property Damage	1,000,000
Personal Injury Protection	Basic
Uninsured Motorists	1,000,000
Underinsured Motorists	1,000,000
Collision	1,000
Comprehensive	500
School Leaders Errors and Omissions	
Aggregate	1,000,000
Boiler and Machinery Coverage:	
Property Damage	10,000,000
Extra Expense	500,000
Expediting Expense	100,000
Pollutant Cleanup and Removal - Aggregate	None
Spoilage	10% of Goods

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
STUDENT ENROLLMENT  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<u>Year Ended June 30,</u>	<u>Pre-Kindergarten and Handicapped Kindergarten</u>	<u>Kindergarten</u>	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>	<u>Total Pupil Units</u>
2002	123	791	5,411	5,220	11,544	13,254
2003	127	723	5,171	5,296	11,317	13,058
2004	135	780	4,969	5,196	11,080	12,749
2005	139	733	4,740	5,067	10,679	12,310
2006	131	741	4,657	5,006	10,535	12,139
2007	136	688	4,557	5,010	10,391	12,014
2008	143	686	4,476	4,908	10,213	11,839
2009	146	686	4,384	4,745	9,961	11,528
2010	148	636	4,357	4,685	9,826	11,393
2011	160	675	4,386	4,549	9,770	11,287

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: Beginning in fiscal 2004, ADM is limited to 1.0 ADM per student.

Note 3: ADM is weighted as follows in computing pupil units:

	<u>Pre-Kindergarten</u>	<u>Handicapped Kindergarten</u>	<u>Kindergarten</u>	<u>Elementary 1-3</u>	<u>Elementary 4-6</u>	<u>Secondary</u>
Fiscal 2002 through 2007	1.250	1.000	0.557	1.115	1.060	1.300
Fiscal 2008 through 2011	1.250	1.000	0.612	1.115	1.060	1.300

Source: Minnesota Department of Education student reporting system

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
EXPENDITURES PER STUDENT  
YEAR ENDED JUNE 30, 2010  
(UNAUDITED)**

	<u>State Average 2010</u>	<u>ISD No. 191 2010</u>
Expenditures Per Student (ADM) (1)		
General Fund		
District Level Administration	\$ 433	\$ 380
School Level Administration	409	509
Regular Instruction	4,607	4,732
Career and Technical Instruction	144	157
Special Education	1,811	2,102
Student Activities/Athletics	258	195
Instructional Support Services	452	625
Pupil Support Services	275	338
Operations, Maintenance, and Other	785	823
Student Transportation	579	620
Equipment	330	299
Land and Buildings	<u>168</u>	<u>84</u>
Total General Fund Expenditures	<u>\$ 10,251</u>	<u>\$ 10,864</u>
ADM Used Per Profile Model Format		<u>10,010</u>

(1) Average daily membership (ADM) is a measure of student attendance.

Note: School District Profiles Report not available for June 30, 2011.

Source: Minnesota Department of Education School District Profiles Report

November 10, 2011

School Board  
Independent School District No. 191  
Burnsville-Eagan-Savage Schools  
Burnsville, Minnesota

This Executive Audit Summary and Management Report presents information which we believe is important to you as members of the school board. We encourage you to review the sections of this report, the audited financial statements and the auditors' reports.

We would be pleased to furnish additional information with respect to these suggestions and discuss this memorandum with you at your convenience. We wish to express our appreciation to the District for the courtesies, cooperation and assistance extended to us during the course of our work.

**LarsonAllen LLP**



Dennis Hoogeveen, CPA  
Principal

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191**

**EXECUTIVE AUDIT SUMMARY (EAS)**

**JUNE 30, 2011**

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 191  
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**EXECUTIVE AUDIT SUMMARY (EAS)  
FOR  
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS  
YEAR ENDED JUNE 30, 2011**

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the District's financial records for the year ended June 30, 2011.

**Audit Opinion** – The financial statements are fairly stated. We issued what is known as an “unqualified” audit report.

**Yellow Book Opinion** – No compliance issues were noted in our review of laws, regulations, contracts and grants that could have significant financial implications to the District.

**Internal Controls Over Financial Reporting** – No “material weaknesses” in internal controls over financial reporting were noted.

**Single Audit** – There were no findings reported in regards to the requirements for the major federal programs tested (Special Education Cluster, Title I, and Child Nutrition Cluster).

**Legal Compliance** – No compliance issues were reported with respect to Minnesota Statutes.

**Title I Student Eligibility** – During our testing of Title I student eligibility, we noted one student who was flagged as receiving services during the year when they were actually receiving special education services. As the student was not receiving Title I services improperly, this is not a single audit finding. However, we recommend the District review its process for the reconciliation of student records in order to ensure proper reporting to the Department of Education and to ensure compliance with the many funding structures within a District.

**Fund Balance** – The District's General Fund unassigned fund balance increased by \$687,980 during fiscal 2010-2011, changing from a balance of \$10,820,200 to a balance of \$11,508,180 at June 30, 2011. Total fund balance of the General Fund increased by \$1,508,433, ending at \$17,541,406 as of June 30, 2011. The ending unassigned fund balance represents a balance of 10.15% of General Fund expenditures. A District's fund balance is an important aspect in considering the District's financial well being since a healthy fund balance represents things such as cashflow, as a cushion against unanticipated expenditures, enrollment declines, funding deficiencies, state aid metering changes and aid prorations at the state level and similar problems.

**Enrollment** – For fiscal 2010-2011, Burnsville-Savage-Eagan Public Schools had an estimated total adjusted average daily membership of 9,769.52 (or 11,286.87 adjusted pupil units). For fiscal 2009-2010, Burnsville-Savage-Eagan Public Schools had total adjusted average daily membership of 9,838.73 (or 11,410.38 adjusted pupil units).

**Budget to Actual** – Total revenues on a net basis in the General Fund were \$4,804,133 (or 4.4%) higher than the final budgeted amount while total expenditures on a net basis were \$742,266 (or 0.7%) higher than had been budgeted. Including other financing sources of \$1,847,419 (insurance recovery proceeds), the net effect was an increase to total fund balance that was approximately \$5.2 million more than had been reflected in the District's final amended budget. On a budget this large, the expenditure variances reflect excellent budgeting, monitoring and outcomes.

## Statement of Net Assets

The Statement of Net Assets essentially tells you what your District owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net assets represent the resources the District has leftover to use for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, the statement divides the net assets into three components: net assets invested in capital assets, net of related debt, restricted net assets, and unrestricted net assets. The following table presents components of the District's net assets at year-end, along with a simplified reconciliation of the difference between the governmental fund balances and total net assets:

	As of June 30,	
	2011	2010
Total Fund Balance for Governmental Funds	\$ 39,724,508	\$ 24,071,676
Capital Assets, Less Accumulated Depreciation	102,717,180	105,586,957
Long-Term Liabilities	(107,934,858)	(96,031,058)
Other - Net	18,730,296	18,482,572
Total Net Assets - Governmental Activities	<u>\$ 53,237,126</u>	<u>\$ 52,110,147</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 34,407,587	\$ 35,667,039
Restricted	2,161,029	2,052,092
Unrestricted	16,668,510	14,391,016
Total Net Assets - Governmental Activities	<u>\$ 53,237,126</u>	<u>\$ 52,110,147</u>

Most of the District's fund balances translate into restricted net assets by virtue of external restrictions (statutory reserves) or by the nature of the fund they are in (e.g. restricted for food service fund balance can only be spent for food service program costs). The unrestricted net assets category consists mainly of the General Fund unrestricted fund balances, offset against non-capital long-term obligations such as vacation or severance payable.

### Statement of Activities

The Statement of Activities tracks the District's yearly revenues and expenses, as well as any other transactions that increase or reduce total net assets. These amounts represent the full cost of providing education. This statement provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation of long-lived capital assets, and other accrual-based expenses. The following table presents a simplified reconciliation of the change in the District's governmental fund balances to the change in total net assets for fiscal year 2011 and 2010:

	Year Ended June 30,	
	2011	2010
Net Change in Fund Balance - Total Governmental Funds	\$ 15,652,832	\$ (11,971,163)
Capital Asset Purchases	2,901,919	11,579,464
Depreciation	(5,771,696)	(5,075,950)
Debt Proceeds	(16,575,000)	-
Repayment of Debt	4,493,442	3,763,443
Change in Other Long-Term Liabilities	167,194	289,842
Change in Net Assets of Internal Service Funds	328,072	4,553,512
Other - Net	(69,784)	(1,510,378)
Change in Net Assets - Governmental Activities	<u>\$ 1,126,979</u>	<u>\$ 1,628,770</u>

I. FINANCIAL RESULTS

Fund Balances

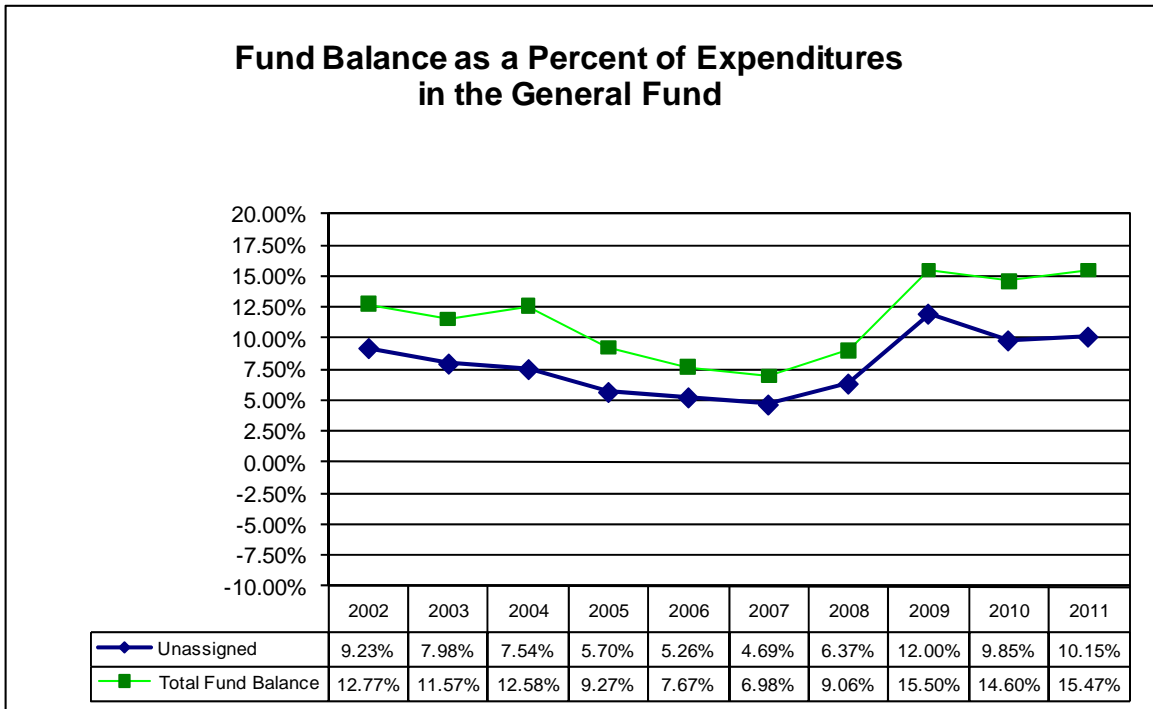
**ISD #191 - BURNSVILLE-EAGAN-SAVAGE**  
**AUDITED FUND BALANCES THROUGH JUNE 30, 2011 (UFARS basis)**

FUND DESCRIPTION	6/30/2010 AUDITED BALANCE	2010-11 AUDITED REVENUES	2010-11 AUDITED EXPENDITURES	2010-11 APPROVED TRANSFER	6/30/2011 AUDITED BALANCE
<b>GENERAL FUND</b>					
<b>A. UNASSIGNED</b>	\$10,820,200	\$96,080,280	\$92,631,531	(\$2,760,769)	\$11,508,180
B. NONSPENDABLE FOR PREPAIDS	\$224,300	\$0	(\$53,775)	\$0	\$278,075
<b>B. NONSPENDABLE</b>	\$224,300	\$0	(\$53,775)	\$0	\$278,075
C. COMMITTED FOR PROGRAM CARRYOVER-NONCAPITAL	\$1,292,600	\$0	\$0	\$39,655	\$1,332,255
PROGRAM CARRYOVER-CAPITAL	\$0	\$0	\$0	\$379,566	\$379,566
INTEGRATION	\$172,894	\$1,414,670	\$1,505,770	\$91,100	\$172,894
PRO PAY PROGRAM	\$886,703	\$2,644,740	\$2,512,840	\$0	\$1,018,603
<b>C. COMMITTED</b>	\$2,352,197	\$4,059,410	\$4,018,610	\$510,321	\$2,903,318
D. RESTRICTED FOR GIFTED AND TALENTED	\$0	\$135,783	\$266,077	\$130,294	\$0
CAREER AND TECH PROGRAM	\$0	\$207,844	\$600,635	\$392,791	\$0
LEARNING AND DEVELOPMENT	\$0	\$2,167,058	\$2,550,480	\$383,422	\$0
BASIC SKILLS	\$0	\$4,888,108	\$6,223,451	\$1,335,343	\$0
(5) COOPERATIVE PROGRAMS	\$0	\$0	\$0	\$0	\$0
(5) SEVERANCE BENEFITS	\$0	\$0	\$0	\$0	\$0
AREA LEARNING CENTER	\$1,173,072	\$3,111,854	\$2,723,548		\$1,561,378
SAFE SCHOOLS	\$31,494	\$394,022	\$434,114	\$8,598	\$0
OPERATING CAPITAL	\$1,305,901	\$3,318,783	\$3,434,530		\$1,190,154
HEALTH & SAFETY	\$125,809	\$522,308	\$547,816		\$100,301
<b>D. RESTRICTED</b>	\$2,636,276	\$14,745,760	\$16,780,651	\$2,250,448	\$2,851,833
BUDGET		\$109,133,898	\$112,634,751	(\$166,799)	\$12,365,321
<b>TOTAL GENERAL FUND</b>	\$16,032,973	\$114,885,450	\$113,377,017	\$0	\$17,541,406
DIFFERENCE		\$5,751,552	\$742,266		\$5,176,085
% VARIANCE		5.27%	0.66%		
<b>FOOD SERVICE</b>					
NONSPENDABLE FOR INVENTORY	\$23,696	\$0	\$12,281		\$11,415
RESTRICTED FOR FOOD SERVICE	\$596,686	\$4,470,208	\$4,318,773		\$748,121
BUDGET		\$4,000,604	\$4,048,636		\$572,350
<b>TOTAL FOOD SERVICE</b>	\$620,382	\$4,470,208	\$4,331,054		\$759,536
DIFFERENCE		\$469,604	\$282,418		\$187,186
% VARIANCE		11.74%	6.98%		
<b>COMMUNITY EDUCATION</b>					
A. RESTRICTED FOR REGULAR COMMUNITY ED	(\$87,045)	\$5,244,156	\$5,160,519		(\$3,408)
EARLY CHILDHOOD FAMILY ED	\$12,227	\$477,088	\$517,030		(\$27,715)
SCHOOL READINESS	\$13,619	\$118,045	\$96,712		\$34,952
ADULT BASIC EDUCATION	\$71,597	\$544,478	\$524,060		\$92,015
OTHER PURPOSES	(\$10,398)	\$149,993	\$124,401		\$15,194
BUDGET		\$6,404,208	\$6,571,007	\$166,799	\$0
<b>TOTAL COMMUNITY EDUCATION</b>	\$0	\$6,533,760	\$6,422,722	\$0	\$111,038
DIFFERENCE		\$129,552	(\$148,285)	(\$166,799)	\$111,038
% VARIANCE		2.02%	-2.26%		
<b>CAPITAL PROJECTS FUND</b>					
A. RESTRICTED FOR ALTERNATIVE FACILITIES PROGRAM	\$5,933,449	\$16,910,670	\$2,915,651		\$19,928,468
BUDGET		\$16,615,000	\$2,800,000		\$19,748,449
<b>TOTAL CAPITAL PROJECTS</b>	\$5,933,449	\$16,910,670	\$2,915,651		\$19,928,468
DIFFERENCE		\$295,670	\$115,651		\$180,019
% VARIANCE		1.78%	4.13%		
<b>DEBT SERVICE</b>					
A. RESTRICTED FOR OPERATING	\$1,483,338	\$6,910,581	\$7,658,255		\$735,664
OPEB BOND DEBT SERVICE	\$1,534	\$1,634,512	\$987,650		\$648,396
BUDGET		\$8,997,245	\$8,577,132		\$1,904,985
<b>TOTAL DEBT SERVICE</b>	\$1,484,872	\$8,545,093	\$8,645,905		\$1,384,060
DIFFERENCE		(\$452,152)	\$68,773		(\$520,925)
% VARIANCE		-5.03%	0.80%		
<b>INTERNAL SERVICE FUNDS</b>					
DENTAL SELF-INSURANCE	\$399,303	\$898,012	\$957,211		\$340,104
HEALTH BENEFITS SELF-INSURANCE	\$2,638,342	\$15,348,336	\$16,051,225	\$0	\$1,935,453
SEVERANCE BENEFITS	(\$121,130)	\$1,150,252	(\$328,001)	\$0	\$1,357,123
OTHER POST-EMPLOYMENT BENEFITS	\$16,130,062	\$947,880	\$1,335,973		\$15,741,969
<b>TOTAL INTERNAL SERVICE FUNDS</b>	\$19,046,577	\$18,344,480	\$18,016,408	\$0	\$19,374,649
<b>TRUST FUNDS</b>					
EMPLOYEE BENEFITS TRUST FUND	\$183,293	\$841,966	\$841,812		\$183,447
PRIVATE-PURPOSE TRUST FUND	\$88,245	\$58,047	\$62,954		\$83,338
<b>TOTAL TRUST FUNDS</b>	\$271,538	\$900,013	\$904,766		\$266,785

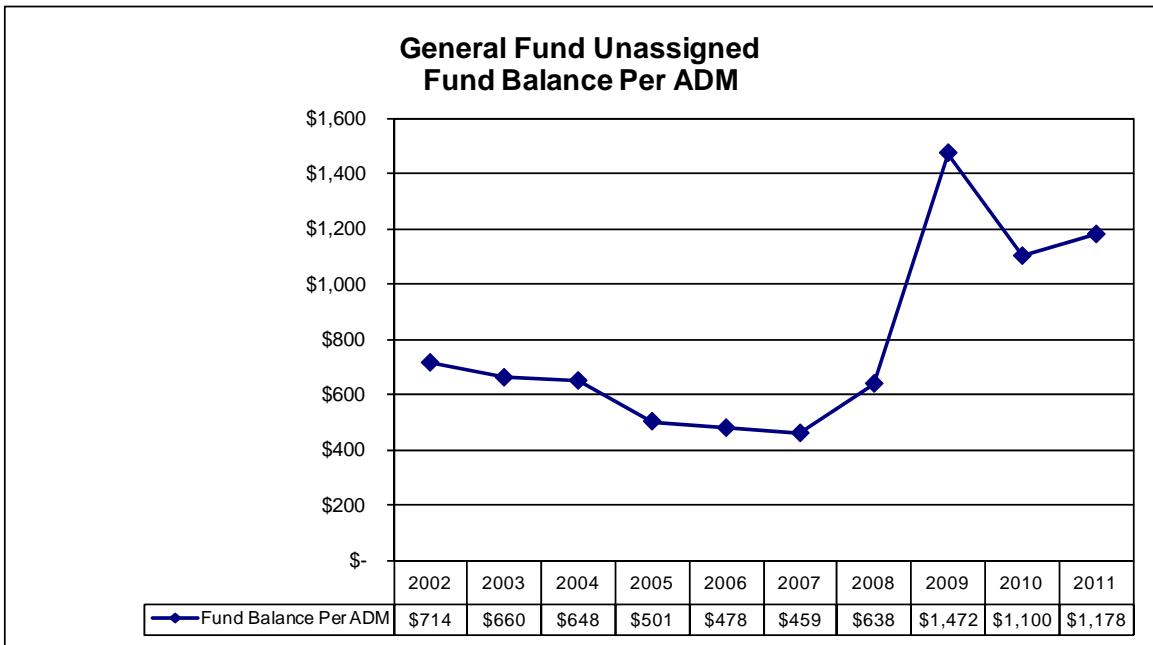
**I. FINANCIAL RESULTS (CONTINUED)**

**Fund Balances (Continued)**

As a percentage of annual expenditures:



Per student served for aid.

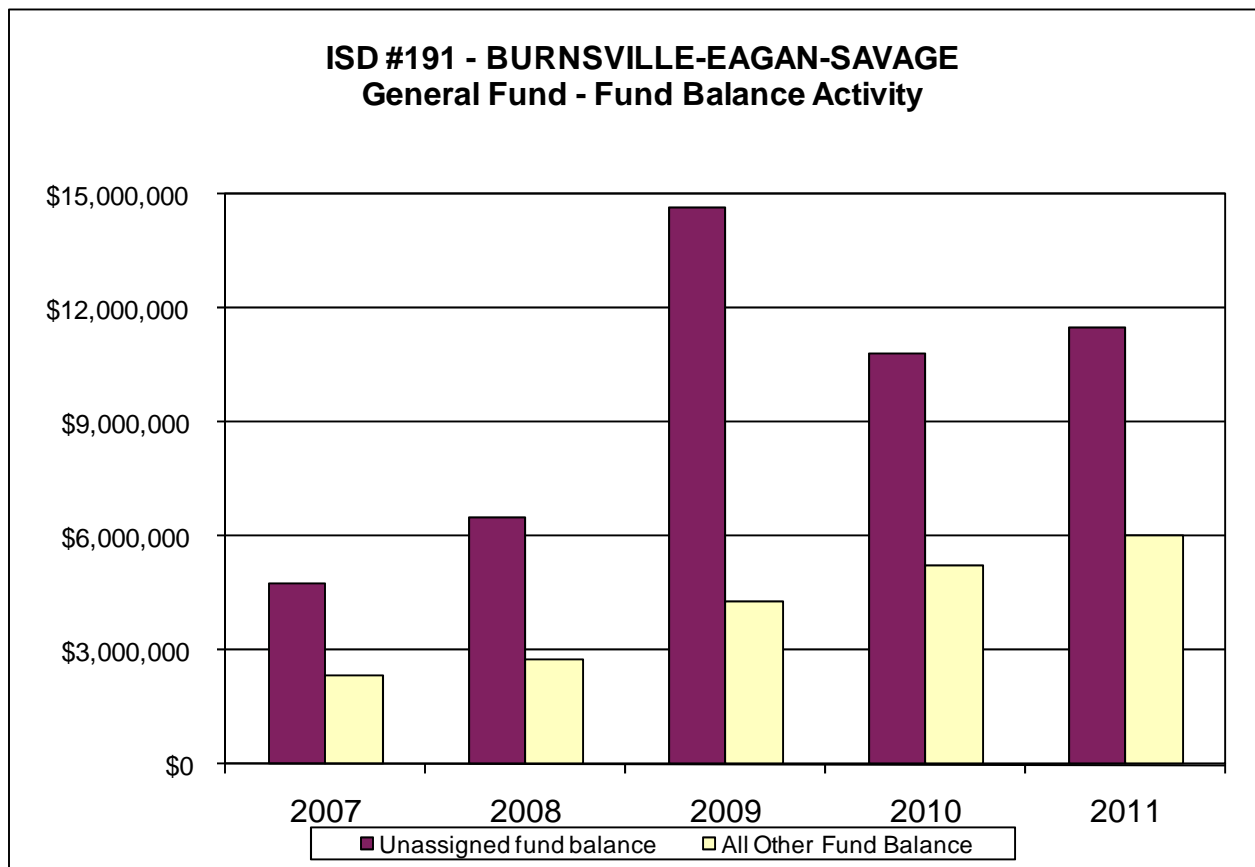


**I. FINANCIAL RESULTS (CONTINUED)**

**Fund Balances of the General Fund**

Unless otherwise noted, all graphs and charts reflect the combined activity of the District's General Fund.

<u>UFARS Basis</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Unassigned Fund Balance	\$ 4,771,268	\$ 6,516,655	\$ 14,662,818	\$ 10,820,200	\$ 11,508,180
All Other Fund Balance	2,324,665	2,752,790	4,276,972	5,212,773	6,033,226
<b>Total Fund Balance</b>	<b>\$ 7,095,933</b>	<b>\$ 9,269,445</b>	<b>\$ 18,939,790</b>	<b>\$ 16,032,973</b>	<b>\$ 17,541,406</b>
Total Expenditures	\$ 101,724,478	\$ 102,264,853	\$ 122,230,905	\$ 109,846,644	\$ 113,377,017
Unassigned Fund Balance as a % of Total Expenditures	<u>4.69%</u>	<u>6.37%</u>	<u>12.00%</u>	<u>9.85%</u>	<u>10.15%</u>



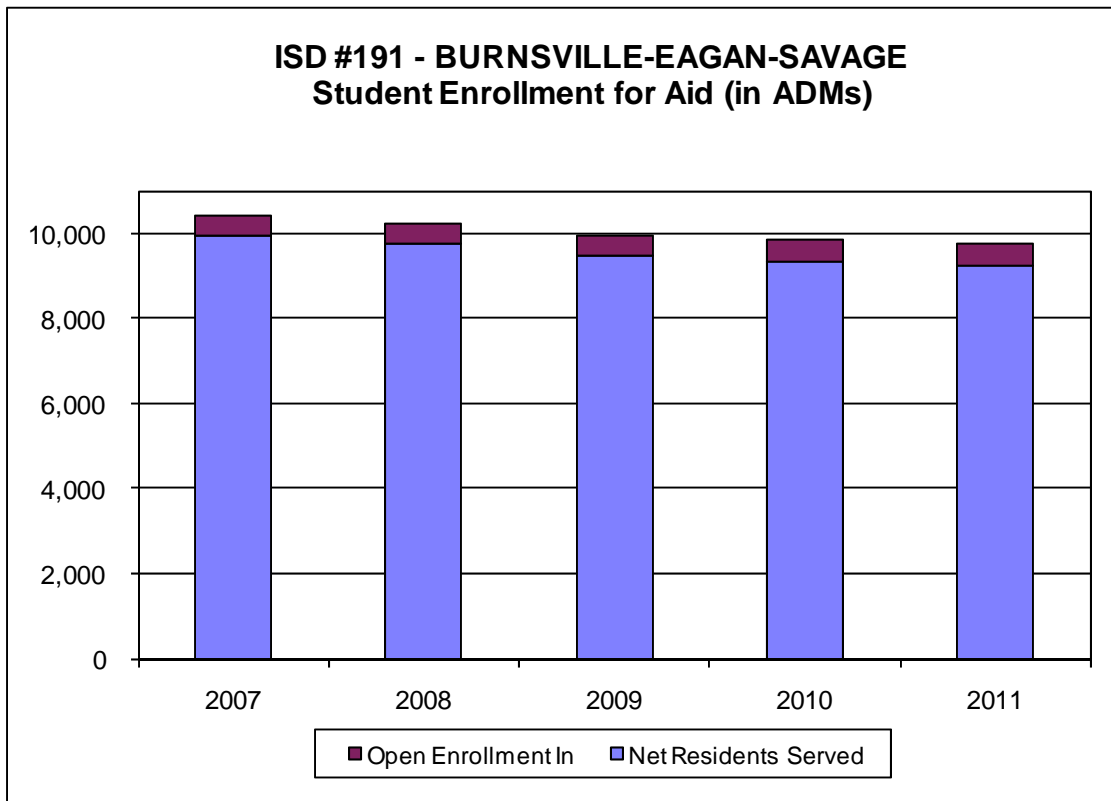
As reflected in the graph above, the District has been able to reestablish financial strength through cost cutting measures and through community support for the operating referendum.

**I. FINANCIAL RESULTS (CONTINUED)**

**Students Served for Aid**

	2007	2008	2009	2010	2011
Total Residents	10,666.84	10,593.86	10,497.14	10,476.01	10,532.41
Open Enrollment Out *	(733.30)	(828.20)	(1,014.54)	(1,140.69)	(1,298.73)
Net Residents Served	9,933.54	9,765.66	9,482.60	9,335.32	9,233.68
Open Enrollment In	468.69	450.35	478.58	503.41	535.84
Net ADM Served	10,402.23	10,216.01	9,961.18	9,838.73	9,769.52
Net Pupil Units Served	12,027.65	11,843.20	11,529.10	11,410.38	11,286.87

\* - includes enrolled in charter schools



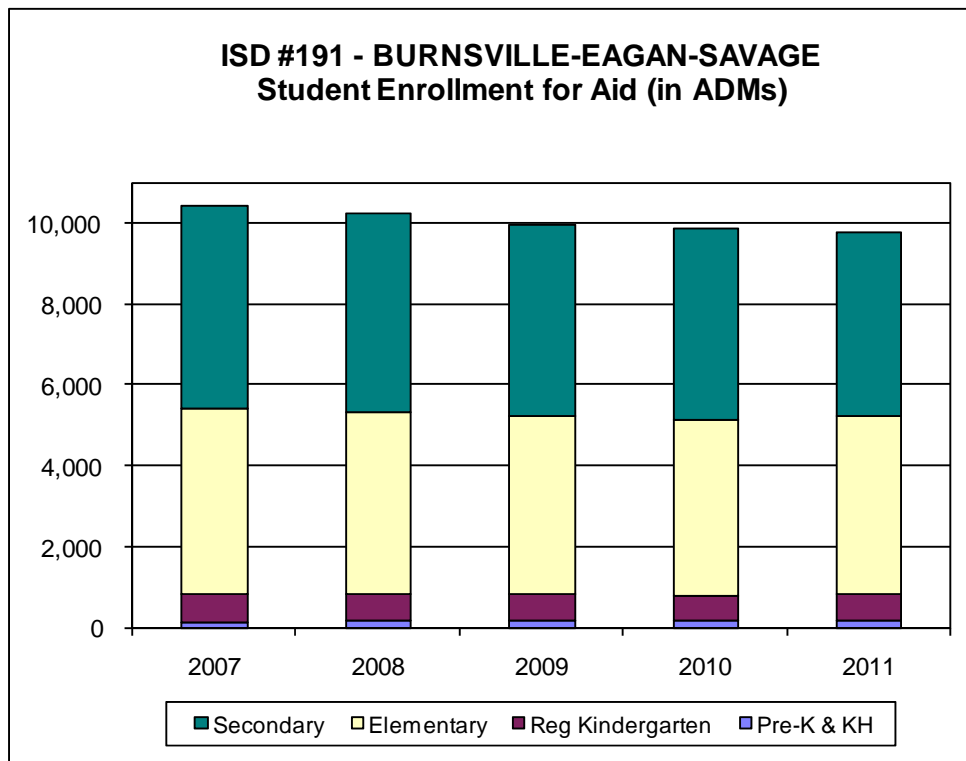
As reflected in the above chart and graph, the District's net open enrollment in has remained fairly constant over the past five years while net open enrollment out has nearly doubled over the same period.

## APPENDIX A

### FINANCIAL TRENDS OF YOUR DISTRICT

Within this report there are a number of areas where condensed financial statement data has been presented. The last page of this document (Appendix E) contains an Independent Auditors' Report on Condensed Financial Statements Included Herein that should be considered when reading such condensed information. Also, the District adopted the provisions of Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as of and for the year ended June 30, 2011. The prior year fund balance information has been presented using these new fund balance categories for comparative analysis only.

#### Student Enrollment

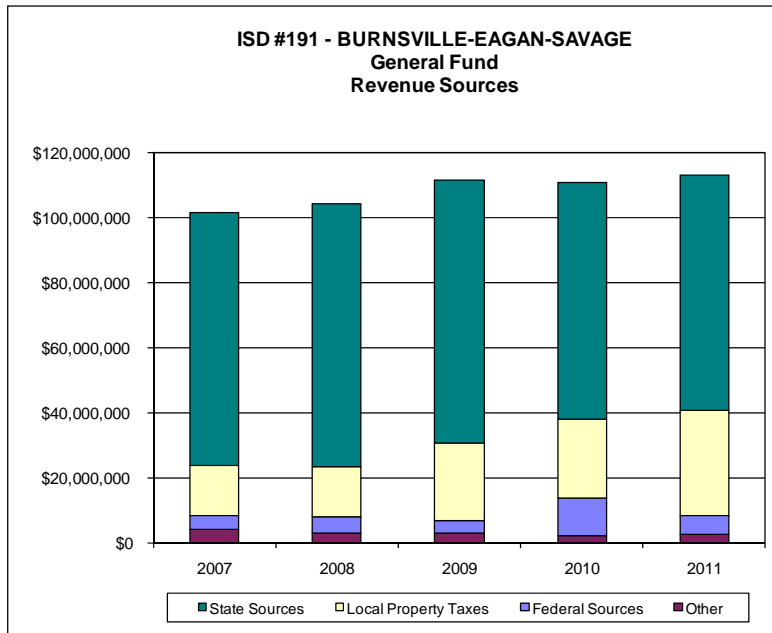


	2007	2008	2009	2010	2011
Pre-K & KH	136.16	143.96	146.52	148.72	159.91
Reg Kindergarten	687.48	685.67	685.95	635.37	674.60
Elementary	4,563.22	4,476.24	4,383.76	4,356.99	4,386.01
Secondary	5,015.37	4,910.14	4,744.95	4,697.65	4,549.00
Net ADM Served	<u>10,402.23</u>	<u>10,216.01</u>	<u>9,961.18</u>	<u>9,838.73</u>	<u>9,769.52</u>
Percent Change	-1.29%	-1.79%	-2.49%	-1.23%	-0.70%

As noted in the above chart, the District's student count for fiscal 2010-2011 was 69 students (or 0.70%) lower than for the prior year. This represents the smallest decline in enrollment the district has seen over the past five years.

**General Fund Revenue**

The following table and graph summarizes the District's General Fund Revenue sources for the last five years.



The table below illustrates the fluctuation that occurs between the taxes and state aid categories based on legislative activity. The Legislature determines what portion of the general education funding formula will be paid by local taxpayers. In addition, when the tax shift percentage changes or the state provides property tax relief, this only impacts the mix between state aids and taxes and does not change total revenue. For example, in fiscal 2011, the MDE shifted a total of approximately \$8.6 million of the payable 2011 property tax receipts for the General and Community Service Funds, allowing such amounts to be recognized as taxes in fiscal 2011 rather than fiscal 2012, and giving the appearance of a significant increase in taxes for 2011. For this and other reasons, school finance in Minnesota continues to be a very difficult subject to explain to the general public.

	2007	2008	2009	2010	2011
Local Property Taxes	\$ 15,171,998	\$ 15,295,699	\$ 23,644,333	\$ 24,098,279 *	\$ 32,487,487
State Sources	77,860,812	80,787,922	80,823,723	73,029,271	72,456,484
Federal Sources	4,531,160	4,888,800	4,183,762	11,379,936	5,547,251
Other	3,922,073	2,965,943	2,727,565	2,245,046	2,546,809
<b>Total Revenues</b>	<b>\$ 101,486,043</b>	<b>\$ 103,938,364</b>	<b>\$ 111,379,383</b>	<b>\$ 110,752,532</b>	<b>\$ 113,038,031</b>

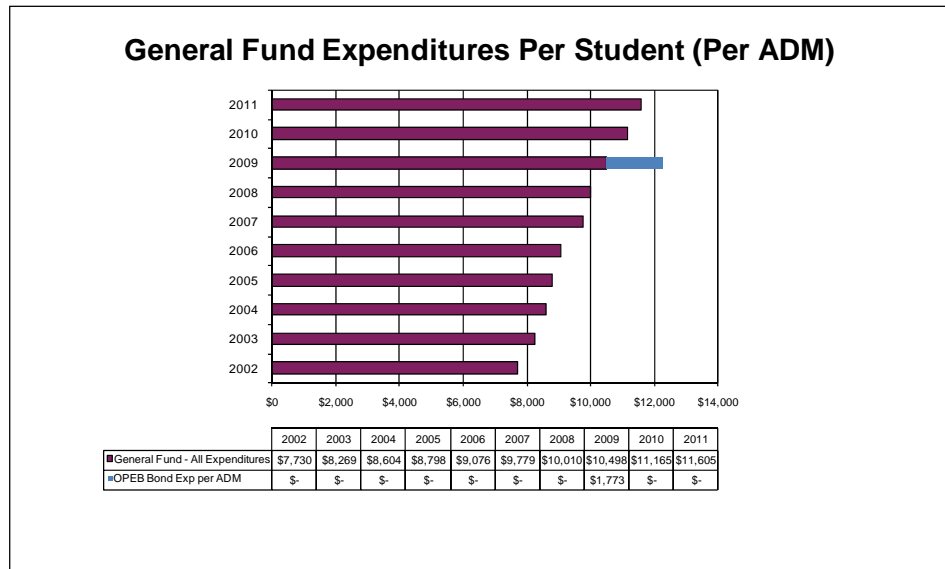
  

	2007	2008	2009	2010	2011
Local Property Taxes	15%	14%	21%	22%	29%
State Sources	77%	78%	73%	66%	64%
Federal Sources	4%	5%	4%	10%	5%
Other	4%	3%	2%	2%	2%
<b>Total Revenues</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

\*The large increase in taxes in 2011 compared to 2010 is not due to a large levy increase, but rather relates primarily to the tax shift whereby the State withholds state aid payments but instructs school districts to advance recognize tax revenue to offset the aid withheld. In 2011, the District advance recognized \$8,132,868 of tax revenue in the General Fund due to the tax shift prescribed by the State of Minnesota. A corresponding state aid revenue reduction was recognized, resulting in the change in percentage of revenue. Without this advance recognition, tax revenue would have been \$24,354,619, comparable to the prior year and representing 21.5% of total revenue.

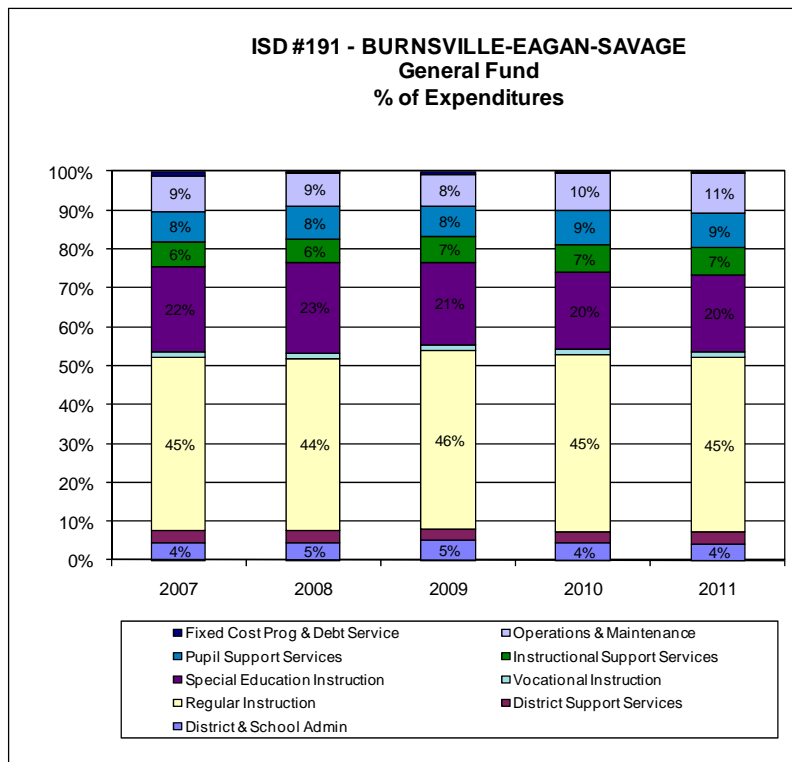
**Expenditures Per Student**

Expenditures per Student (average daily membership) are summarized in the following graph.

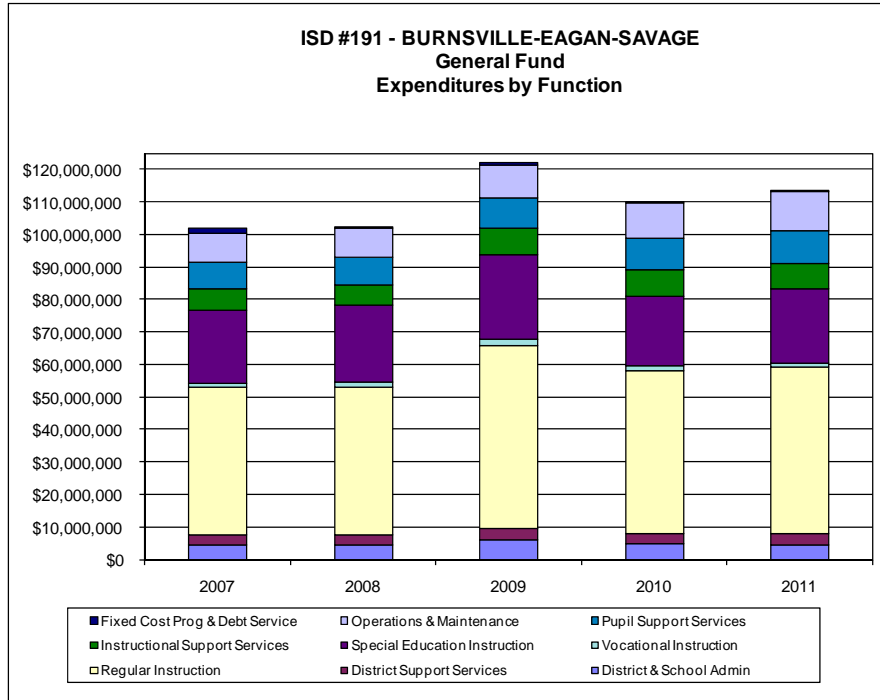


General Fund Expenditures for fiscal 2009 were grossed up by the impact of OPEB bonds which added approximately \$17.7 million of employee benefit costs on a one-time basis to move the bond proceeds to a trust fund that can only be used to pay employee postemployment benefit costs.

The following schedule shows total expenditures of the General Fund by program type:



**Expenditures Per Student (Continued)**



	2007	2008	2009	2010	2011
District and School Admin	\$ 4,554,716	\$ 4,657,727	\$ 6,140,806	\$ 4,799,116	\$ 4,543,487
District Support Services	3,010,817	3,105,925	3,511,356	3,344,439	3,546,514
Regular Instruction	45,404,777	45,261,253	56,188,741	49,875,662	50,950,664
Vocational Instruction	1,374,353	1,523,789	1,835,087	1,585,080	1,477,605
Special Education Instruction	22,382,206	23,754,715	25,938,318	21,526,541	22,683,237
Instructional Support Services	6,550,399	6,162,148	8,187,178	7,997,915	7,804,901
Pupil Support Services	7,988,227	8,525,680	9,355,083	9,752,263	10,017,559
Operations and Maintenance	9,277,905	9,064,284	10,028,035	10,729,450	12,143,030
Fixed Cost Prog and Debt Service	1,181,078	209,332	1,046,301	236,178	210,020
<b>Total Expenditures</b>	<b>\$ 101,724,478</b>	<b>\$ 102,264,853</b>	<b>\$ 122,230,905</b>	<b>\$ 109,846,644</b>	<b>\$ 113,377,017</b>

The following chart summarizes District General Fund Expenditures by object type.

	2011				2010	2009
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
	Salaries	\$ 68,378,217	\$ 68,164,801	\$ (213,416)	-0.3%	\$ 65,162,869
Employee Benefits	22,148,213	22,207,107	58,894	0.3%	22,681,341	39,113,203
Purchased Services	13,769,696	13,883,343	113,647	0.8%	13,057,973	12,203,395
Supplies and Materials	3,187,433	3,812,063	624,630	19.6%	4,191,664	3,525,185
Capital Expenditures	4,310,202	4,462,627	152,425	3.5%	4,092,348	3,283,700
Other Expenditures	840,990	847,076	6,086	0.7%	660,449	516,613
<b>Total Expenditures</b>	<b>\$ 112,634,751</b>	<b>\$ 113,377,017</b>	<b>\$ 742,266</b>	<b>0.7%</b>	<b>\$ 109,846,644</b>	<b>\$ 122,324,018</b>

As reflected above, total expenditures of the General Fund were 0.7% over the budgeted amount. The majority of the over-expended amounts can be attributed to supplies and materials that were covered by insurance recovery proceeds, increased fuel transportation costs, and less site carryover than anticipated.

## General Fund Operations and Financial Position

The following table presents five years of comparative operating results for the District's General Fund.

	Year Ended June 30,				
	2007	2008	2009	2010	2011
Revenues	\$ 101,486,043	\$ 103,938,364	\$ 111,379,384	\$ 110,752,532	\$ 113,038,031
Expenditures	101,724,478	102,264,852	122,230,905	109,846,644	113,377,017
Excess (Deficiency) of Revenues Over (Under) Expenditures	(238,435)	1,673,512	(10,851,521)	905,888	(338,986)
Other Financing Sources (Uses):					
Proceeds from Capital Lease	-	-	-	1,103,500	-
Proceeds from Insurance Recovery	-	-	-	2,571	1,847,419
Proceeds from Sale of Bonds	-	-	17,926,553	-	-
Operating Transfers (Out)	-	500,000	2,595,313	(4,918,776)	-
Total Other Financing Sources (Uses)	-	500,000	20,521,866	(3,812,705)	1,847,419
Change in Fund Balance	(238,435)	2,173,512	9,670,345	(2,906,817)	1,508,433
Fund Balance:					
Beginning of Year	7,334,368	7,095,933	9,269,445	18,939,790	16,032,973
End of Year	\$ 7,095,933	\$ 9,269,445	\$ 18,939,790	\$ 16,032,973	\$ 17,541,406
Restricted Fund Balance	\$ 2,324,665	\$ 2,752,790	\$ 4,276,972	\$ 2,636,276	\$ 2,851,833
Committed Fund Balance	-	-	-	2,352,197	2,903,318
Nonspendable Fund Balance	-	-	-	224,300	278,075
Unassigned Fund Balance	4,771,268	6,516,655	14,662,818	10,820,200	11,508,180
Total Fund Balance	\$ 7,095,933	\$ 9,269,445	\$ 18,939,790	\$ 16,032,973	\$ 17,541,406
Unassigned Fund Balance as a Percentage of Expenditures	4.69%	6.37%	12.00%	9.85%	10.15%

The District's General Fund unassigned fund balance changed by \$687,980 during fiscal 2010-2011, increasing from \$10,820,200 to \$11,508,180 at June 30, 2011. Total fund balance of the General Fund increased by \$1,508,433, ending at \$17,541,406 as of June 30, 2011. The ending unassigned fund balance represents 10.15% of General Fund expenditures.

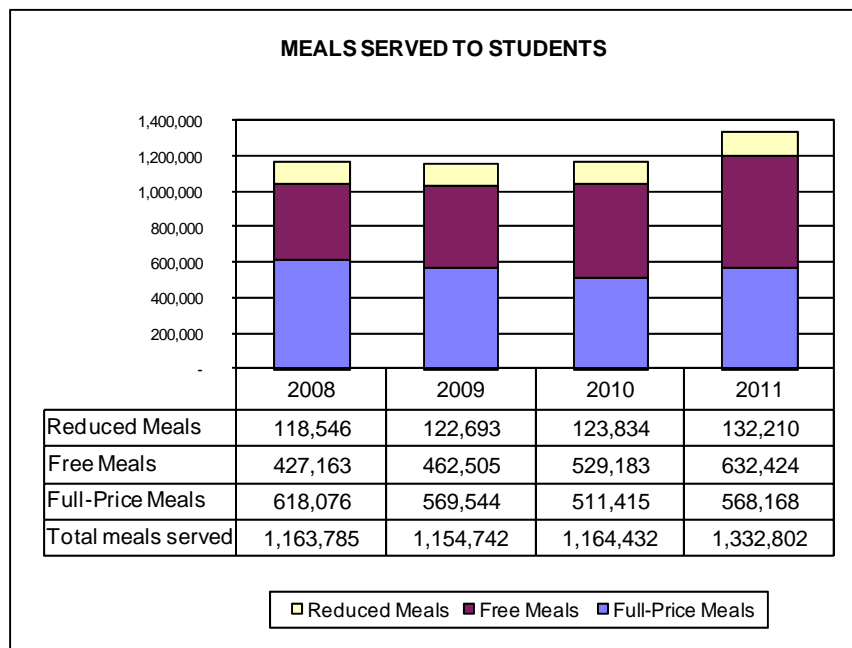
**Food Service Fund**

The following chart reflects the growth of the Food Service Program over the past five years:

	Year Ended June 30,				
	2007	2008	2009	2010	2011
Revenues	\$ 4,321,674	\$ 4,326,822	\$ 4,521,021	\$ 4,395,501	\$ 4,469,158
Expenditures	4,276,732	4,498,095	4,673,665	4,265,457	4,331,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	44,942	(171,273)	(152,644)	130,044	138,104
Other Financing Sources (Uses):					
Proceeds from Sale of Equipment	-	-	-	4,135	1,050
Proceeds from Sale of Bonds	-	-	260,159	-	-
Total Other Financing Sources (Uses)	-	-	260,159	4,135	1,050
Change in Fund Balance	44,942	(171,273)	107,515	134,179	139,154
Fund Balance:					
Beginning of Year	505,019	549,961	378,688	486,203	620,382
End of Year	\$ 549,961	\$ 378,688	\$ 486,203	\$ 620,382	\$ 759,536

Total revenues exceeded total expenditures by \$139,154 in the District’s Food Service Fund for 2011, resulting in a fund balance of \$759,536 at June 30, 2011. Note that total expenditures in fiscal 2009 were grossed up on a one-time basis for the approximate \$260,000 of OPEB bond proceeds which were required to be recorded in the operating funds before being transferred to the trust fund that was set up to pay employee postemployment benefits.

Total actual revenues and other financing sources were higher than the budgeted amount by a net of \$469,604 or 11.7%. Total expenditures were higher than the budgeted amount by \$282,418. The net impact of these variances was an improvement to fund balance that was approximately \$187,000 more than had been reflected in the final budget.



## Community Service Fund

The following table presents five years of comparative operating results for the District's Community Service Fund:

	Year Ended June 30,				
	2007	2008	2009	2010	2011
Revenues	\$ 6,824,201	\$ 7,239,253	\$ 6,801,463	\$ 6,328,216	\$ 6,533,760
Expenditures	7,564,380	7,192,893	7,400,983	6,780,590	6,422,722
Excess (Deficiency) of Revenues Over (Under) Expenditures	(740,179)	46,360	(599,520)	(452,374)	111,038
Other Financing Sources (Uses):					
Proceeds from Sale of Bonds	-	-	660,021	-	-
Transfers from Other Fund	740,180	-	-	345,512	-
Total Other Financing Sources (Uses)	740,180	-	660,021	345,512	-
Change in Fund Balance	1	46,360	60,501	(106,862)	111,038
Fund Balance:					
Beginning of Year	-	1	46,361	106,862	-
End of Year	\$ 1	\$ 46,361	\$ 106,862	\$ -	\$ 111,038
Fund Balance (Deficit) - (UFARS Basis):					
Restricted for Community Ed	\$ (59,346)	\$ (53,665)	\$ 6,209	\$ (87,044)	\$ (3,408)
Restricted for ECFE	24,129	68,533	55,664	12,227	(27,715)
Restricted for School Readiness	27,104	16,405	18,644	13,619	34,952
Restricted for Adult Basic Ed	-	-	30,050	71,595	92,015
Unassigned	8,114	15,088	(3,705)	(10,397)	15,194
Total Fund Balance	\$ 1	\$ 46,361	\$ 106,862	\$ -	\$ 111,038

The District's Community Service Fund results reflected that revenues exceeded expenditures by \$111,038 for fiscal 2011, increasing the combined fund balance from \$0 at June 30, 2010, to \$111,038 at June 30, 2011. The District historically has struggled to operate the Community Service programs on a self-sustaining basis. The outcome for fiscal 2011 represents a significant improvement from the Board-approved budget which anticipated that a transfer of approximately \$167,000 would be necessary from the General Fund to eliminate the expected deficit. We encourage you to continue the process of identifying ways to increase program revenues and improve the matching of available revenues with corresponding program costs with flexibility built into the program development such that if programs cannot reasonably be operated on a self-sustaining basis the costs are not incurred.

Total revenues of the District's Community Service Fund for 2011 were nearly \$130,000 higher than the budgeted amount while total expenditures were just over \$148,000 lower than the budgeted amount. The District also budgeted approximately \$167,000 for transfers in from the General Fund which was not necessary to cover an operating deficit for fiscal year 2011. The net impact of these variances was to increase total fund balance by \$111,038 more than had been reflected in the budget. As part of any budget update initiated for fiscal 2011-2012, the community services department will want to take these budget variances into consideration in order to limit budget variances to every extent possible.

# APPENDIX B

## Expenditures Per Student (ADM) Served

	Statewide			ISD No. 191		
	All	Seven County	Enrollment	Burnsville-Eagan-Savage		
	Districts	Metro Area	> than 4,450	2009	2010	2011
	2010	2010	2010	2009	2010	2011
District and School Admin and Support Services	\$ 842	\$ 781	\$ 765	\$ 957	\$ 805	\$ 800
Regular Instruction (including Co- & Extra-Curricular)	4,865	5,069	4,993	5,572	4,927	5,070
Vocational Instruction (Career & Technical)	144	150	150	182	157	146
Special Education Instruction	1,811	1,992	1,998	2,572	2,102	2,225
Instructional Support Services	452	550	539	808	708	683
Pupil Support Services (Including Transportation)	854	937	917	928	958	1,003
Operations and Maintenance and Other	785	755	761	1,112	907	982
Food Service	455	456	452	452	421	423
Community Service	496	618	601	733	675	640
Capital Expenditure	498	414	393	12	421	461
Debt Service	1,081	1,184	1,200	670	776	866
Total Pre-K - 12 Expenditures, including OPEB	<u>\$ 12,283</u>	<u>\$ 12,906</u>	<u>\$ 12,769</u>	<u>13,996</u>	<u>\$ 12,858</u>	<u>\$ 13,298</u>
OPEB bond-related expenditures				(1,773)		
Total Pre-K - 12 Expenditures, excluding OPEB				<u>\$ 12,223</u>		
Percent Change from Prior Year, excluding OPEB				5.58%	5.19%	3.42%

Source of Statewide Data: School District Profiles published by the Minnesota Department of Education

District and school admin and support services - all costs related to providing administration to the District (school board, superintendent, principals, assistant superintendents, directors of instructional areas, etc.) and all central office administration (business services, human resources, legal, data processing, other district-wide support activities)

Regular instruction - includes all activities dealing directly with the teaching of pupils including co-curricular and extra-curricular activities and the interaction between teachers and pupils in the classroom (excluding exceptional, vocational and community education instruction) and includes activities of aides or assistants of any type (paraprofessionals, clerks, graders, etc.) who assist in the educational process, except spec ed aides

Vocational instruction - consists of costs related to courses and activities which develop knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability

Special education instruction - consists of activities providing learning experiences for pupils of any age, who because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided pupils in regular or vocational instruction

Instructional support services - activities for assisting instructional staff with content and process of providing learning experiences for pupils in K-12 (curriculum, staff dev, educ media, libraries and media centers, etc.)

Pupil support services - all services to pupils not classified as instructional (counseling & guidance, health services, psychological services, social work, pupil transportation and safety, etc.)

Operations and maintenance - activities related to the operation, maintenance, repair and remodeling of all physical plant, facilities and grounds of the District

Food service - all costs of the Food Service Fund

Community service - all costs of the Community Service Fund

Capital expenditures - all capital expenditures charged to operating funds

Debt service - all debt service costs (principal, interest and fiscal agent costs)

## APPENDIX C

### LEGISLATIVE ACTIVITY

What follows are some education-related highlights of recent legislative sessions as summarized from information made available by the Minnesota Department of Education, the Minnesota School Boards Association, Office of the Legislative Auditor, and the Minnesota House of Representatives.

#### **General Education Revenue - Formula Allowance**

The 2011 Legislature modified the basic formula allowance beginning in fiscal year 2012. The basic formula allowance remained at \$5,124 per pupil unit for fiscal year 2011 and then will increase \$50 (1%) for fiscal years 2012 and 2013 (\$5,174 and \$5,224, respectively).

No changes were made in the calculation of adjusted marginal cost pupil units--grade level pupil unit weightings and the 77% current year / 23% prior year marginal cost pupil unit calculations for declining enrollment schools remain unchanged.

#### **Staff Development Reserve**

The staff development reserve that had already been temporarily suspended for fiscal years 2010 and 2011 was also suspended for fiscal years 2012 and 2013. The staff development reserve is equal to 2% of the district's basic general education revenue.

#### **Aid Payment Shifts and Property Tax Shifts**

The State of Minnesota once again increased the withholding of state aid payments to school districts and charter schools as a mechanism for balancing their budget. The holdback was increased from 30% to 40% for fiscal year 2012.

In addition to increasing the holdback, the State also changed the metering of payments to charter schools for fiscal year 2012. Charter schools will now receive their 60% payments over 16 payments from July through February. There will be no payments made for the period March through June. The charter schools will then receive 75% of the remaining 40% holdback on July 15th and the final 25% of the holdback on October 30.

#### **Length of School Year**

The required number of instructional days was changed to instructional hours, not including summer school as follows:

- K – without disability – 425 hours
- Grades 1-6 – 935 hours
- Grades 7-12 – 1020 hours

#### **Endowment / Permanent School Fund**

Effective with the March 2012 payment, charter schools are now eligible for payments from the Endowment/Permanent School Fund. Charter schools will receive about \$12/ADM in fiscal year 2012 and about \$25/ADM in fiscal year 2013.

#### **Employment of Unlicensed Teachers**

State statute was clarified that state aid may be reduced, but not withheld, when a district employs unlicensed teachers.

### **Payment of Creditors**

It was codified in statute that state education payments can only be made to the school district, charter school or other educational organization earning state aid revenue as a result of providing education services. In order to deal with cash flow issues related to the holdback of state aids some charter schools have been “selling” their future state aid payments and there was a push to have MDE remit such state aid payments directly to the organization “buying” such receivables but this makes it clear that aid payments can only be remitted to a public organization that is providing education to students.

### **Literacy Incentive Aid**

Beginning in fiscal year 2013, school districts and charter schools will begin to receive literacy incentive aid which includes a proficiency and growth aid component. To qualify for this aid, the schools must have had students in 3rd or 4th grade and have MCA test results for the prior year. While the literacy incentive aid is determined at the school level, there is no requirement for the money to be spent at the school generating the revenue. It may be used for any General Fund purpose. The calculation of the aid is as follows:

- Proficiency aid = \$85 x school's enrollment on October 1 of the previous year x percent of third graders meeting or exceeding proficiency on the third grade reading MCA, averaged across the previous three test administrations (FY 10, 11 and 12 for FY 13 aid).
- Growth aid = \$85 x school's enrollment on October 1 of the previous year x percent of fourth graders making medium or high growth on the reading MCA, averaged across the previous three test administrations.

For fiscal year 2013 only, the state total aid is capped at \$48,585,000. Currently, no proration is anticipated, but that will depend on the 2011 and 2012 test results.

### **School Board Meetings**

The Open Meeting Law was changed to allow school boards to conduct meetings using interactive technology with audio and visual links but must otherwise comply with all other provisions of the Open Meeting Law.

### **Textbook Definition**

The definition of textbook was changed to include “electronic books as well as other printed materials delivered electronically.”

### **PSEO (Post-Secondary Enrollment Options)**

PSEO is now open to students in grades 9 and 10 in addition to those in grades 11 and 12. Districts are also required to disseminate information about PSEO to 8th and 9th graders.

### **Students Without a Disability from Other States**

It was established that school districts are not required to provide education services to a student who is not a resident of Minnesota, does not have an IEP, and does not have a tuition agreement or arrangement to pay the cost of education from the placing authority.

## APPENDIX D

### FORMAL REQUIRED COMMUNICATIONS

Board of Education  
Independent School District No. 191  
Burnsville-Eagan-Savage Schools  
Burnsville, 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. 191 (the District) as of and for the year ended June 30, 2011, and have issued our report thereon dated November 9, 2011. Professional standards require that we provide you with the following information related to our audit.

#### **Our responsibility under U.S. Generally Accepted Auditing Standards and OMB Circular A-133**

As stated in our engagement letter dated March 28, 2011, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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 grants, 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. Also in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

1. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

2. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.
3. We are also responsible for communicating matters regarding the provisions of the Minnesota Legal Compliance Audit Guide for Local Government, promulgated by the State Auditor pursuant to Minnesota Statute §6.65.

### **Other information in documents containing audited financial statements**

Our audit opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a client prepared document, such as an annual report, should be done only with our prior approval and review of the document. Our responsibility for other information in documents containing the School's financial statements and report does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in such documents.

### **Planned scope and timing of the audit**

We performed the audit according to the planned scope and timing previously communicated to you in our email about planning matters on July 7, 2011.

### **Significant audit findings**

#### ***Qualitative aspects of accounting practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As discussed in Note 1 of the financial statements, the District adopted GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Aside from the implementation of this standard, no other new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2011.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Due from Minnesota Department of Education
- Due from the Federal Government through the Minnesota Department of Education
- Retirement Pay and Other Compensated Absences Payable
- Claims incurred but not reported

- Other Postemployment Benefits Payable
- Estimated Useful Lives of Depreciable Capital Assets

Management's estimate of Due from Minnesota Department of Education (MDE) is based on amounts anticipated to be received from the state for various aid entitlements for fiscal 2010-11. The most significant of these is the aid portion of General education revenue. General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the School. Student attendance is accumulated in a statewide database - MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for fiscal year 2011 is not finalized until well into fiscal year 2012. MDE calculates amounts owed to the School for special education excess cost tuition billing and adds the amount to the School's special education aid. Because the tuition amounts are based on estimated information, final entitlements are not expected to be known until well into the following fiscal year. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of due from Federal through the Minnesota Department of Education is based on amounts anticipated to be received through the state for various federal aid entitlements for fiscal 2010-11. Many federal entitlements require that supporting financial reporting information be provided both in the UFARS accounting system and also the SERVS reporting system. To the extent that these two separate systems are not in agreement and reported in a timely manner, the estimated aid entitlement may be adversely affected. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of Retirement Pay and Other Compensated Absences Payable is based on certain assumptions made by the District. As required by GASB Statement No. 16, the District has recorded a liability for accumulated sick leave convertible to early retirement pay for which it is probable the employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), and the potential use of accumulated sick leave prior to termination.

Management's estimate of Claims Incurred but Not Reported in its Self-Insurance Fund is based on data reported to the District by the plan administrator.

Management's estimate of other postemployment benefits payable is based on an actuarially determined calculation, less actual payments incurred on behalf of retirees and an actuarially determined estimate of implicit rate subsidy, which is the estimated increased cost of premiums due to inclusion of retirees in the same plan as the District's active employees.

Management's estimate of useful lives for depreciable assets is based on guidance recommended by the Minnesota Department of Education. The useful life of a depreciable asset determines the amount of depreciation that will be recorded in any given reporting period as well as the amount of accumulated depreciation that is reported at the end of a reporting period.

We reviewed and tested management's procedures and underlying supporting documentation in the areas discussed above and evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole. We concluded that the accounting estimates and management judgments appeared to consider all significant factors and resulted in appropriate accounting recognition.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Corrected and uncorrected misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements. We recognize that for management purposes, the District maintains its accounting records primarily using the cash basis during the year. There may be adjustments which we propose while assisting your finance staff in the closing of the year-end accounting records. These types of adjustments, if any, are not considered to be "audit adjustments" for purposes of this communication.

***Disagreements with management***

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated November 9, 2011.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other audit findings or issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

*Larson Allen LLP*  
**LarsonAllen LLP**

Minneapolis, Minnesota  
November 9, 2011

## APPENDIX E

### INDEPENDENT AUDITORS' REPORT ON CONDENSED FINANCIAL STATEMENTS INCLUDED HEREIN

Board of Education  
Independent School District No. 191  
Burnsville-Eagan-Savage Schools  
Burnsville, Minnesota

We have audited the financial statements of Independent School District No. 281 (the District) as of and for the years ended June 30, 2011 and 2010 (not presented herein). The financial statements as of and for the fiscal years ended June 30, 2009, 2008, and 2007 (not presented herein), were audited by other auditors. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with U.S. generally accepted auditing standards 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 opinion.

The condensed Statements of Revenues, Expenditures and Changes in Fund Balance for the years presented on pages 12, 13 and 14 are presented as a summary and, therefore, do not include all of the disclosures required by U.S. generally accepted accounting principles.

In our opinion, because of the significance of the omission of the information referred to in the preceding paragraph, the condensed financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the results of its operations for the years then ended.

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

*Larson Allen LLP*  
LarsonAllen LLP

Minneapolis, Minnesota  
November 9, 2011

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS AND OTHER REQUIRED REPORTS**

**JUNE 30, 2011**

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BURNSVILLE, MINNESOTA  
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## **SINGLE AUDIT AND OTHER REQUIRED REPORTS**

## 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

School Board  
Independent School District No. 191  
Burnsville, 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. 191 as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 9, 2011. 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 Independent School District No. 191's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 191's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the organization'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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.

**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*.

This report is intended solely for the information and use of the Board of Education, management of the District, the Minnesota Department of Education, and state and federal awarding entities and is not intended to be and should not be used by anyone other than these specified parties.

*Larson Allen LLP*  
LarsonAllen LLP

Minneapolis, Minnesota  
November 9, 2011

## INDEPENDENT AUDITORS' 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

School Board  
Independent School District No. 191  
Burnsville, Minnesota

### **Compliance**

We have audited Independent School District No. 191's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Independent School District No. 191's major federal programs for the year ended June 30, 2011. Independent School District No. 191's major federal programs are identified in the summary of auditors' 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 Independent School District No. 191's management. Our responsibility is to express an opinion on Independent School District No. 191'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 Non-Profit 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 Independent School District No. 191'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 of Independent School District No. 191's compliance with those requirements.

In our opinion, Independent School District No. 191 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, 2011.

### **Internal Control Over Compliance**

Management of Independent School District No. 191 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Independent School District No. 191'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 Independent School District No. 191'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.

### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ended June 30, 2011, and have issued our report thereon dated November 9, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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.

This report is intended solely for the information and use of the Board of Education, management of the District, the Minnesota Department of Education, and state and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Larson Allen LLP*  
**LarsonAllen LLP**

Minneapolis, Minnesota  
November 9, 2011

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

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Federal Agency/Pass-Through Grantor/Program Title		Federal CFDA Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through Minnesota Department of Education:			
School Breakfast Program	{a}	10.553	\$ 401,668
National School Lunch Program	{a}	10.555	1,535,727
Food Distribution (& Commodity Rebate Program)	{a}	10.555	
Cash Assistance			87,613
Noncash Assistance			161,398
Special Milk Program for Children	{a}	10.556	1,827
Summer Food Service Program	{a}	10.559	16,005
Child Care Food Program		10.558	30,493
Total U.S. Department of Agriculture			<u>2,234,731</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed Through Minnesota Department of Education:			
Title I - Part A	{c}	84.010	796,340
Title II - Part D		84.318	208,973
Adult Education - Basic Grants to States		84.002	43,047
Title II - Improving Teacher Quality		84.367	271,982
Special Education	{b}	84.027	2,742,817
Alternative to Suspension Grants	{b}	84.027A	13,966
Early Childhood	{b}	84.173	107,952
ARRA - Special Education	{b}	84.391	770,119
ARRA - Title I Part A	{c}	84.389	371,096
ARRA - Early Childhood	{b}	84.392	91,644
ARRA - Part C Infants and Toddlers Program	{d}	84.393	55,167
Total U. S. Department of Education			<u>5,473,103</u>
Passed Through Intermediate School District No. 917:			
Special Education - Grants for Infants and Families	{d}	84.181	48,025
Passed Through Independent School District No. 196:			
Career and Technical Education - Basic Grants to States		84.048	<u>69,506</u>
Total Federal Awards			<u>\$ 7,825,365</u>

- {a} = Child Nutrition Cluster
- {b} = Special Education Cluster
- {c} = Title I, Part A Cluster
- {d} = Infants and Toddlers Cluster

Notes to Schedule of Expenditures of Federal Awards:

Note 1:

The Schedule of Expenditures of Federal Awards presents the activity of federal award programs expended by Independent School District No. 191.

Note 2:

The expenditures on this schedule are on the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the District.

## REPORT ON MINNESOTA LEGAL COMPLIANCE

School Board  
Independent School District No. 191  
Burnsville, 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. 191 as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 9, 2011.

We conducted our audit in accordance with U.S. generally accepted auditing standards, 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 Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statutes Section 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 Political Subdivisions* covers seven main categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our study included all of the listed categories.

The results of our tests indicate that, with respect to the items tested, the District complied, in all material respects, with the provisions referred to in the preceding paragraph.

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

*Larson Allen LLP*  
LarsonAllen LLP

Minneapolis, Minnesota  
November 9, 2011

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2011**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of Independent School District No. 191.
2. No material weaknesses in internal control over financial reporting were disclosed during the audit of the financial statements of Independent School District No. 191.
3. No instances of noncompliance material to the financial statements of Independent School District No. 191 were disclosed during the audit.
4. No material weaknesses in internal control over major programs were disclosed during the audit of the major federal award program for the Independent School District No. 191.
5. The auditors' report on compliance for the major federal award programs for Independent School District No. 191 expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for Independent School District No. 191 were disclosed during the audit.

7. The programs tested as major programs included:

U.S. Department of Education – Special Education Cluster:

Special Education	CFDA #84.027
Early Childhood	CFDA #84.173
ARRA-Special Education	CFDA #84.391
ARRA – Early Childhood	CFDA #84.392

U.S. Department of Agriculture – Nutrition Cluster

National School Lunch Program	CFDA #10.555
School Breakfast Program	CFDA #10.553
Special Milk Program for Children	CFDA #10.556
Summer Food Service Program	CFDA #10.559

U.S. Department of Education – Title I:

Title I Part A	CFDA #84.010
ARRA -Title I Part A	CFDA #84.389

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Independent School District No. 191 was determined to be a low-risk auditee.

INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
SCHEDULE OF FINDINGS (CONTINUED)  
YEAR ENDED JUNE 30, 2011

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**B. FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING**

**CURRENT YEAR**

None

**C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

**CURRENT YEAR**

None

**PRIOR YEAR**

**Finding 2010-1 - Significant Deficiency - Special Education Cluster (CFDA 84.027, 84.173, 84.391, 84.392) and Title I Cluster (CFDA 84.010 and 84.389)**

**Condition:** We tested 40 Special Education expenditures and 40 Title I expenditures. While all employees were coded within the payroll system as working on their respective Federal programs and their job descriptions indicated the same, we noted that personnel activity reports were not prepared properly to support the salaries paid to those employees tested. Proper preparation requires personnel activity reports to account for the total activity for which the employee is compensated. The personnel activity reports reviewed during testing only accounted for the portion of the employees activity related to the federal program, not the total activity for which they were being compensated.

**Recommendation:** We recommend the District reviews its controls and procedures related to payroll certifications and ensure they are being followed.

**Current Status:** Personnel activity reports were completed properly for fiscal year 2011.

**D. FINDINGS – MINNESOTA LEGAL COMPLIANCE**

None

## **EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS**

## INDEPENDENT AUDITORS' REPORT

School Board, Advisors, and Students  
Independent School District No. 191  
Burnsville, Minnesota

We have audited the accompanying statement of cash receipts and disbursements of the extracurricular student activity accounts of Independent School District No. 191 as of and for the year ended June 30, 2011. This financial statement is the responsibility of the District's extracurricular student activity accounts management. Our responsibility is to express an opinion on this financial statement based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

The District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. Accordingly, it was not practicable for us to extend our audit of such cash collections beyond the amounts recorded.

As described in Note 1, this financial statement has been prepared on the cash basis of accounting, as prescribed by the Minnesota Department of Education, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

In our opinion, except for such adjustments, if any, as might have been determined to be necessary had the cash collections referred to above been susceptible to satisfactory audit tests, the financial statement referred to above presents fairly, in all material respects, the cash transactions of the District's extracurricular student activity accounts for the year ended June 30, 2011, and the cash balances at that date on the basis of accounting as described in Note 1.

*Larson Allen LLP*  
LarsonAllen LLP

Minneapolis, Minnesota  
November 9, 2011

**INDEPENDENT SCHOOL DISTRICT NO. 191  
 BURNSVILLE, MINNESOTA  
 EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
 YEAR ENDED JUNE 30, 2011**

	Beginning Balance	Receipts	Disbursements	Ending Balance
<b>BURNSVILLE SENIOR HIGH</b>				
Class of 2007	\$ 7,789	\$ 13,326	\$ 11,580	\$ 9,535
Art	171	1	-	172
Auto Club	1,669	4,126	4,590	1,205
Band	36,139	47,341	43,349	40,131
Boys Tennis	165	8,624	5,036	3,753
Boys Track	9,947	4,711	7,691	6,967
Cheerleading	1,245	-	1,055	190
Chorus	13,126	118,988	121,603	10,511
Close-Up	1,948	1	-	1,949
Dance Line	23	-	-	23
Diversity	680	-	-	680
Drum Line	209	-	201	8
Fest	14	-	-	14
German Club	7	50	-	57
Girls Tennis	1,132	3,946	4,494	584
Greece	753	2,844	3,350	247
Golf	5,459	1,838	1,764	5,533
Junior Varsity Dance	73	-	-	73
National Honor Society	3,140	3,911	1,325	5,726
Physics Club	6,069	5,311	7,049	4,331
Prom	25,271	21,547	20,154	26,664
Robotics	2,089	6,200	8,118	171
Science Fair	380	14,377	8,932	5,825
Setting Three	1,243	1	-	1,244
Softball	1,052	72	807	317
Spanish Club	67	-	-	67
Speech	1,659	2,281	1,694	2,246
Step Team	400	4,037	3,937	500
Student Council	3,248	37,431	37,857	2,822
Theater	8,695	19,416	20,554	7,557
Thespian	658	-	-	658
Transition Club	591	-	-	591
Voice	41	300	-	341
Weight Club	756	580	391	945
Yearbook	8,075	10,352	8,092	10,335
Youth Service	1,001	-	19	982
SADD	97	-	-	97
SAAC/Athletic	79,450	56,868	112,912	23,406
Total Burnsville Senior High	224,531	388,480	436,554	176,457

**INDEPENDENT SCHOOL DISTRICT NO. 191  
 BURNSVILLE, MINNESOTA  
 EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (CONTINUED)  
 YEAR ENDED JUNE 30, 2011**

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	Beginning Balance	Receipts	Disbursements	Ending Balance
<b>JOHN METCALF JUNIOR HIGH</b>				
Chess Club	\$ 2,154	\$ 79	\$ 1,970	\$ 263
Metcalf Dance Line	878	2,945	3,511	312
Music	1,057	23,327	24,297	87
Student Senate	923	22,760	23,636	47
Total John Metcalf Junior High	<u>5,012</u>	<u>49,111</u>	<u>53,414</u>	<u>709</u>
<b>JOSEPH NICOLLET JUNIOR HIGH</b>				
AVID	-	1,021	-	1,021
Band	3,059	32,319	29,997	5,381
Breakfast Club	2,367	4,794	4,926	2,235
Drama Club	1,056	435	530	961
Student Council	2,853	11,768	10,175	4,446
Total Joseph Nicollet Junior High	<u>9,335</u>	<u>50,337</u>	<u>45,628</u>	<u>14,044</u>
<b>EAGLE RIDGE JUNIOR HIGH</b>				
Student Council	6,147	20,120	24,501	1,766
England	2,634	8,203	10,816	21
Chess Club	1,148	1	429	720
Environmental Club	620	-	-	620
Total Eagle Ridge Junior High	<u>10,549</u>	<u>28,324</u>	<u>35,746</u>	<u>3,127</u>
<b>DISTRICT TOTAL</b>	<u><u>\$ 249,427</u></u>	<u><u>\$ 516,252</u></u>	<u><u>\$ 571,342</u></u>	<u><u>\$ 194,337</u></u>

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
NOTES TO EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
JUNE 30, 2011**

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**NOTE 1 BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES**

Extracurricular student activity account transactions are defined as extracurricular programs conducted for the motivation and enjoyment of students. These programs and activities are not offered for school credits nor required for graduation. Activities are generally conducted outside of school hours. The content of the activities is determined primarily by the students, under the guidance of a staff member or other adult.

Extracurricular student activities are to be self-sustaining with all expenses paid by dues, admissions, or other student fund-raising events.

The accounts of the District's extracurricular student activity accounts are maintained, and the accompanying financial statement has been prepared, on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Consequently, receipts are recognized when received rather than when earned, and disbursements are recognized when paid rather than when the obligations are incurred.

**NOTE 2 DEPOSITS AND INVESTMENTS**

All cash and investments of the student activity accounts are held in demand accounts.

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance.

Authorized collateral includes certain state or local government obligations, obligations of the U.S. Treasury and U.S. agencies, irrevocable standby letter of credit issued by the Federal Home Loan Bank accompanied by written evidence that the Federal Home Loan Bank's public debt is rated "AA" or better by Moody's or Standard & Poor's Corporation, and certificates of deposit insured by the FDIC.

Minnesota statutes require that securities pledged as collateral be held in safekeeping by the District Treasurer or in a financial institution (as agent for the District) other than that furnishing the collateral.

All student activity bank deposits are covered by deposit insurance or are collateralized by securities held by the District or its Agent in the District's name.

School Board, Advisers, and Students of  
Independent School District No. 191  
Burnsville, Minnesota

In planning and performing our audit of the statement of cash receipts and disbursements of the extracurricular student activity funds of Independent School District No. 191 as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered Independent School District No. 191's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the extracurricular student activity funds financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Independent School District No. 191's internal control. Accordingly, we do not express an opinion on the effectiveness of the Independent School District No. 191's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency listed below to be a material weakness.

### **Student Activity Receipts**

The District has not established procedures to provide assurance that all cash collections are recorded in the accounting records.

This communication is intended solely for the information and use of management, the School Board, students of Independent School District No. 191 and the Minnesota Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

  
LarsonAllen LLP

Minneapolis, Minnesota  
November 9, 2011

## REPORT ON COMPLIANCE WITH UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS APPLICABLE TO EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS

School Board, Advisors, and Students  
Independent School District No. 191  
Burnsville, Minnesota

We have audited the statement of cash receipts and disbursements of the extracurricular student activity funds of Independent School District No. 191 as of and for the year ended June 30, 2011, and have issued our report thereon dated November 9, 2011. In our report, our opinion was qualified because the District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. Further, the financial statements are prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the provisions of the *Manual for Activity Fund Accounting*, issued by the Minnesota Department of Education, pursuant to Minnesota Statutes § 123.38.

The *Manual of Activity Fund Accounting* provides uniform financial accounting and reporting standards for student activities. Compliance with student activity laws and regulations is the responsibility of the District's extracurricular student activity accounts management. We have performed auditing procedures to test compliance with the provisions of this manual. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the District's extracurricular student activity accounts complied with the material terms and conditions of applicable legal provisions, except as described in the Schedule of Findings and Corrective Action.

This report is intended solely for the information and use of the School Board, management, and students of Independent School District No. 191 and the Minnesota Department of Education, and the Office of the State Auditor of Minnesota, and is not intended to be and should not be used by anyone other than these specified parties.

*Larson Allen LLP*  
LarsonAllen LLP

Minneapolis, Minnesota  
November 9, 2011

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION  
JUNE 30, 2011**

**FINDINGS AND CORRECTIVE ACTION**

**EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS**

**2011-1 Inactive Accounts**

**Condition** – Twelve of the District’s student activity accounts were inactive during fiscal year 2011 and need to be closed.

**Recommendation** – It is our recommendation that the District close all inactive accounts and transfer any residual balances to other active student activity accounts.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings:**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The District has communicated with the staff at the various sites that any inactive accounts at various points throughout the year. In order to add oversight to the Student Activity accounts, the District Office will be processing payments in the 2011-2012 year. This added oversight and additional training will help ensure that any inactive accounts are closed during the 2011-12 school year.

**Official Responsible for Ensuring CAP:**

The Director of Accounting is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The planned completion date is June 30, 2012.

**Plan to Monitor Completion of CAP:**

The Board of Education will be monitoring this corrective action plan.

**INDEPENDENT SCHOOL DISTRICT NO. 191  
BURNSVILLE, MINNESOTA  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION (CONTINUED)  
JUNE 30, 2011**

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**FINDINGS AND CORRECTIVE ACTION (CONTINUED)**

**2011-2 Documentation of Transactions**

**Condition** – One cash disbursement within the student activity accounts lacked the original vendor invoice and/or backup documentation to support the disbursement. The disbursement was only supported by a check request.

**Recommendation** – It is our recommendation that the District reviews its policies and procedures around student activity disbursements and ensures that sufficient documentation is retained for all cash disbursements.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings:**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The District will take the necessary steps assure there is sufficient backup documentation for all cash disbursements. The District has communicated with staff to ensure that all check disbursements include the check request in addition to all original documentation. Disbursements should also include additional details as to what the purchase pertains to if not readily identifiable on the supporting evidence. As described in Finding 2011-1, the District Office will be processing disbursements in 2011-2012. This added oversight will eliminate errors due to inadequate or missing support.

**Official Responsible for Ensuring CAP:**

The Director of Accounting is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The planned completion date is June 30, 2012.

**Plan to Monitor Completion of CAP:**

The Board of Education will be monitoring this corrective action plan.