

BOARD AGENDA

INDEPENDENT SCHOOL DISTRICT 191

Burnsville High School Senior Campus
Diamondhead Education Center
Regular Meeting
January 20, 2011
6:30 PM

- I. Call to Order
 - A. Welcome
 - B. Pledge of Allegiance
- II. Business Meeting
 - A. Approval of Agenda
 - B. Consent Agenda

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 2
 - 2. Human Resources 7
 - 3. Donation of \$100 from Residential Mortgage Group/Mike Chang & Marjorie Soldberg-Chang to Harriet Bishop Elementary; \$500 from Kelly Baron and \$60 from Erin Neutz through the Wells Fargo Community Support program to Harriet Bishop Elementary School 9
 - 4. Payroll, Expenditures, Receipts and Investments 11
 - 5. Budget Analysis 22
 - 6. Approve Board Committee Assignments for 2011 90
 - 7. Approve Assistive Technology Grant from Metro ECSU 93
- III. Unfinished Business
- IV. New Business
 - A. Approve the Revised Budget for 2010-11 (20 minutes) (Rider) 94
 - B. Approve new and revised Human Resources job descriptions (10 minutes) (Chance) 120
 - C. Approve the 2011 Pay Equity Report (10 minutes) (Chance) 141
 - D. Adopt the school calendar for the 2012-13 school year (5 minutes) (Chance) 144
- V. Adjourn to Board Workshop on BAC and Agenda Logistics

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
January 6, 2011

The meeting of the Board of Education was called to order by Chair Currier at 6:30 p.m. at the Burnsville High School Senior Campus in the Diamondhead Education Center.

Call to Order

Members present: Directors Hill, Schmid, Sweep, Teiken and Chair Currier. Others in attendance were Superintendent Clegg, Student Advisor Jaeger, administrators and staff.

Attendance

Members absent: Director Morrison

Chair Currier welcomed the audience and asked Director Hill to lead the Pledge of Allegiance.

Pledge of Allegiance

Chair Currier conducted the swearing-in ceremony for School Board Directors Dan Luth, Jim Schmid and Paula Teiken.

Oath of Office

Moved by Director Sweep, seconded by Director Luth, that Director Hill be nominated and elected Chair of the Board for 2011. Motion carried unanimously (6,0).

Board Elections

Dr. Currier was thanked for the leadership she has provided and the outstanding job she has done as Board Chair during the past year.

Moved by Director Currier, seconded by Director Teiken, that Director Sweep be nominated and elected Vice Chair of the Board for 2011. Motion carried unanimously (6,0).

Moved by Director Currier, seconded by Director Sweep, that Director Luth be nominated and elected Clerk of the Board for 2011. Motion carried unanimously (6,0).

Moved by Director Luth, seconded by Director Currier, that Director Morrison be nominated and elected Treasurer of the Board for 2011. Motion carried unanimously (6,0).

Moved by Director Luth, seconded by Director Sweep, that salaries of Board members be set at \$500 per month and that the Chair receive an additional \$50 per month in recognition of additional duties and expenses associated with the position. Motion carried unanimously (6,0).

Board Salaries

Moved by Director Currier, seconded by Director Schmid, that all regular meetings of the Board of Education commence at 6:30 p.m. on the dates noted below with meetings conducted at the Diamondhead Education Center Senior Campus Commons and cable cast.

January 6, 2011	January 20, 2011
February 3, 2011	February 17, 2011
March 3, 2011	March 17, 2011
April 7, 2011	April 21, 2011
May 5, 2011	May 19, 2011
June 2, 2011	June 16, 2011
August 4, 2011	August 18, 2011
September 1, 2011	September 15, 2011
October 6, 2011	October 13, 2011
November 3, 2011	November 17, 2011
December 1, 2011	December 15, 2011
January 5, 2012	January 19, 2012
February 2, 2012	February 16, 2012
March 1, 2012	March 22, 2012
April 5, 2012	April 19, 2012
May 3, 2012	May 17, 2012
June 7, 2012	June 21, 2012

Motion carried unanimously (6,0).

Moved by Director Currier, seconded by Director Luth, to approve Agenda Items II.G through II.I as a single consent item.

(II.G) to adopt the resolution authorizing the Business Manager to enter into electronic (telephone) fund transfer agreements with the District's official depositories per Chapter 334 of the laws of Minnesota.

(II.H) to adopt the resolution authorizing the use of facsimile signatures on payroll and claim checks as prescribed in M.S. 47.41 and furthermore that the use of facsimile signatures be authorized for individual personnel contracts covered by Board adopted Master Agreements.

(II.I) that the institutions shown below be designated as official depositories of the District for the 2011 calendar year per M.S. 124.05.

U.S. Bank of Minneapolis
Minnesota School Districts Liquid Asset Fund Plus
MN Trust
Associated Bank, WI
Motion carried unanimously (6,0).

Board Meeting
Schedule

Electronic Fund
Transfers/Fiscal
Authorizations

Use of Facsimile
Signatures

Official
Depositories

Board members are requested to review the list of appointments and to indicate their interests to the Chair.

Committee
Appointments

Moved by Director Luth, seconded by Director Sweep, to approve the agenda. Motion carried unanimously (6,0).

Agenda

Moved by Director Currier, seconded by Director Teiken, to approve the consent agenda.

Consent Agenda

- Minutes of the December 16, 2010 Board Meeting and Closed Session
- Personnel changes for A. Parent, C. Tapper, J. Bouldin, A. Rustad, S. Steven, J. Visnovec Bohl, S. Wygant, E. Abrahamson, J. Martin, C. Yiu, S. Harrison, J. Lichliter, A. Mueller, S. O'Connor, D. Fraser, C. Anderson, N. Novak
- Donation of \$12,000 to the Burnsville Senior High School from the Thompson Family Foundation; \$100 to ISD 191 from Residential Mortgage Group and Arsen Balun; two laptop computers valued at \$600 to the Burnsville High School Robotics team from Minnesota Computers for Schools; and, \$500 from Daniel Kuhl and Tien Cai to Harriet Bishop Elementary for programming and student scholarships
- Schedule a Board Retreat for February 10, 2011, 5:00-9:00 PM, and February 11, 2011, 8:00 AM – 4:00 PM, at Brackett's Crossing Country Club
- Approve job description for Arts and Technology Magnet School Coordinator and a 0.5 FTE position for the remainder of the 2010-11 school year
- Schedule a Closed Session during the scheduled Board meeting on January 6, 2011 for preliminary consideration of allegations relating to an employee

Minutes

Human
Resources

Donations

Board Retreat

Magnet School
Coordinator

Closed Session

Chair Hill made special mention of the generous donations. Motion carried unanimously (6,0).

Moved by Director Currier, seconded by Director Sweep, that the Board of Education adopt a resolution immediately terminating the contracts of the following teachers who have not returned from leave: Laura Shaw-Wright, Elizabeth Anderson, Connie Benson, Stephen West, Daniel Wolfe, Lisa Schaefer, and Melinda Zachman. A roll call vote was taken and the motion carried unanimously (6,0 with Directors Currier, Hill, Luth, Schmid, Sweep and Teiken voting in favor, none opposed).

Terminate
Contracts

Student Advisor Jaeger reported the Student Council is planning for Snow Week activities (January 29-February 5); tryouts for the Wizard of Oz and One-Act Play are coming up; and students are

Student Report

busy preparing for the end of the semester and finals.

Dr. Clegg reported on registration and orientation meetings for parents/guardians whose children will be starting kindergarten next fall. Also noted were the Magnet school informational meetings that are scheduled during January. For more information, visit www.isd191.org or call the district's Welcome Center at 952-707-4180.

Nominations for inductees into the 2011 Hall of Fame at BHS are due by April 8. Nominations can be submitted electronically via the BHS website. The District Spelling Bee has been re-scheduled for February 28, 7:00 p.m. at the Mraz Center.

Director Sweep reported the 17th Annual Career Fair will be held in the BHS cafeteria on January 31, 6:00 p.m.– 8:00 p.m. Director Currier reported that board members met with two of the district's new legislators, Senators Daley and Hall, last month. Director Luth reported on the TIES Annual Conference in December. Chair Hill noted that Governor Dayton was slated to attend the AMSD meeting on Friday, January 7.

Moved by Director Luth, seconded by Director Sweep, that Board members recess to Closed Session. Motion carried unanimously (6,0). [Board members recessed at 7:05 p.m. and reconvened at 7:56 p.m.]

Moved by Director Luth, seconded by Director Schmid, that the Board of Education read into the record and adopt a resolution discharging Employee A. A roll call vote was taken and the motion carried unanimously (6,0 with Directors Currier, Hill, Luth, Schmid, Sweep and Teiken voting in favor, none opposed).

Full text of the above Resolution is available for public inspection at the Superintendent's Office located in the Administrative Services Center.

Moved by Director Luth, seconded by Director Currier, to adjourn to a Board Workshop at 8:02 p.m. Motion carried unanimously (6,0).

Superintendent
Report

Board Member
Reports

Recess/
Reconvene

Adjourn

Daniel W. Luth, Clerk

**Closed Session Notes
INDEPENDENT SCHOOL DISTRICT 191
January 6, 2011**

The School Board Closed Session was called to order by Chair Hill at 7:08 p.m. at the Burnsville High School Senior Campus in the Diamondhead Education Center.

Call to Order

Members present: Directors Currier, Hill, Luth, Schmid, Sweep and Teiken

Attendance

Others in Attendance:

Tania Chance, Executive Director of Human Resources

The following item(s) were discussed:

The Board recessed to closed session for the preliminary consideration of allegations relating to an employee.

Agenda

The Closed Session adjourned at 7:55 p.m.

Adjourn

Daniel W. Luth, Clerk

**Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources Office**

TO: Members, Board of Education
Randall Clegg, Superintendent

FROM: Tania Z. Chance, Ph.D., Executive Director Human Resources

DATE: January 20, 2011

RE: Recommended Personnel Changes

**Certified
Appointment**

Tammy Merrill

*Replacement-Long term substitute, 1.0 FTE, ERJH,
effective 1/12/11

Kathryn Yunker

-Replacement-Long term substitute, 1.0 FTE, NJH,
effective 1/10/11

Leave of Absence

Heidi Eichten

*Teacher, BHS, requests a 1.0 FTE
FMLA/maternity/parental leave of absence, effective
approx. 4/4/11 for the remainder of the 2010/11 school
year

Shelley Hermes

*Teacher, ERJH, requests a 1.0 FTE military leave,
effective 1/24/11 - 2/4/11

Jessica Kotfis

*Teacher, BHS, requests a maternity leave of absence,
effective approx. 3/12/11 for a period of 6 weeks

Karleen Sherman

-Teacher, HB, requests a 1.0 FTE FMLA/maternity
leave of absence, effective approx. 5/3/11 through the
end of the 2010/11 school year

Katherine VanSchoonhoven

-Teacher, BHS, requests a 1.0 FTE
FMLA/maternity/parental leave of absence, effective
approx. 4/4/11

Return from Leave

Catherine Rossini

*Teacher, requests to return from .5 FTE general leave,
working 1.0 FTE, effective 2011/12 school year

Jennifer Walls

-Teacher, requests to return from 1.0 FTE general leave,
working 1.0 FTE, effective 2011/12 school year

Resignation

Jane Champlin

*Teacher, ABE, effective 12/16/10

Retirement

Sara M. Pribyl

-Teacher, after 36 years in the District, effective 1/30/11

*added to original report
Burnsville-Eagan-Savage #191
Board Meeting – 1/20/2011

Classified

Appointment

Beverly Chavez

*Replacement-SE Due Process Clerk, BAHS, 10 hrs/wk, effective 1/20/11

Alicia Vitali

*Replacement-TEMPORARY 2nd Cook, ERJH, 3 hrs/day, effective 1/14/11

Michele Williams

*Replacement-2nd Cook, BHS, 3.75 hrs/day, effective 1/18/11

Leave of Absence

Rae Ann Pelinka

*Cook Manager, ERJH, requests a medical leave of absence, effective 12/8/10, with an anticipated return date of 4/30/11

Released during Probationary Period

Samantha Lind

*2nd Cook, BHS, effective 12/17/10

Resignation

Lina Alkiswaani

-MEA, ECSE, effective 1/21/11

Kathy Beane

*2nd Cook, BHS, effective 1/13/11

Lisa Hoffart

-2nd Cook, BHS, effective 1/20/11

Audrey Lattery

*2nd Cook, VV, effective 1/31/11

Ann Mueller

*2nd Cook, ERJH, effective 1/7/11

Community Education

Resignation

Stefanie Morse

-Program Associate, GP, effective 1/20/11

*added to original report
Burnsville-Eagan-Savage #191
Board Meeting – 1/20/2011

To: Dr. Randy Clegg
From: Rob Nelson
CC: Rose Herrmann (Code – 01-491-260-000-096-000)
Date: January 4, 2011
Memo: Wells Fargo Donation

II.B.3

I am pleased to inform you that Harriet Bishop Elementary School has received a Wells Fargo Community Support charitable donation in the amount of \$560.00. I would like to recognize and thank Erin D. Neutz and Kelly D. Baron, parents, who recognized Harriet Bishop for this contribution.

I recommend that the School Board accept this gift from Erin D. Neutz in the amount of \$60.00 and Kelly D. Baron in the amount of \$500.00.

Kelly D. Baron
13916 Sunset Lake Drive
Burnsville, MN 55337

Erin D. Neutz
5775 Woodbridge Drive
Savage, MN 553378

/jh

Memorandum

To: Randy Clegg
CC: Residential Mortgage Group & Rose Herrmann
From: Rob Nelson
Date: 1/13/2011
Re: Donation

II.B.3

I recommend that the Board of Education accept the donation of \$100 from Residential Mortgage Group. Mike Chang & Marjorie Soldberg-Chang selected Harriet Bishop as a beneficiary in conjunction with their loan closing. This money will be used to pay for instructional supplies and materials.

We are grateful for the generous support provided by the Chang family.

Please code the entire amount as follows:

01-491-203-000-096-007.



**Agenda II B-4
January 20, 2011**

TO: Dr. Randall Clegg, Superintendent
FROM: Lisa K. Rider, Executive Director of Business Services
DATE: January 20, 2011
RE: December Payroll, Claims and Receipts

RECOMMENDATION: That the Board approve December payroll checks numbered 715172-715265, and Direct Deposit notices numbered 415395-418775, in the net amount of \$3,848,203.50. December & January claims to date represented by checks numbered 404448-405145, 1002033-1002257, 100460-100464 and wire transfers and adjustments, totaling \$7,080,053.70. Also, that the Board accepts December receipts of \$6,039,250.47 and investments for General Operations and Alt. Facilities and OPEB of \$17,175,877.71 as of December 31, 2010.

December 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
December 31, 2010**

CASH RECEIPTS

Receipts 71180-71636		\$ 6,039,250.47
Miscellaneous Adjustments		<u>0.00</u>

TOTAL DECEMBER CASH RECEIVED **\$ 6,039,250.47**

CASH DISBURSEMENTS

December		\$ 3,848,203.50
Regular Payroll Checks	715172-715265	
Direct Deposit Notices	415395-418775	

November Payables Previously Approved		449,722.50
December Claims:		221,330.47

Previously Approved		
Checks:	404448-404765	
	404873-404912	
	1002033-1002204	
	100460-100464	1,337,503.01

December Wire Transfers:		4,827,558.76
Miscellaneous Adjustments		<u>66,379.29</u>

TOTAL DECEMBER CASH DISBURSED **\$ 10,750,697.53**

TOTAL EXPENSES TO BE APPROVED

December Cash Disbursed		\$ 10,750,697.53
Less: Items Previously Approved		(671,052.97)

Plus: December Payables:		
Checks:	404766-404872	393,252.32
	405064-405145	

January Claims:		455,360.32
Checks:	404913-405063	
	1002205-1002257	

TOTAL TO BE APPROVED **\$ 10,928,257.20**

OPEB		17,175,877.71
		<u>\$17,175,877.71</u>

**INDEPENDENT SCHOOL DISTRICT 191
OPEB OUTSTANDING INVESTMENTS
31-Dec-10**

Purchase Date	Depository	Investment Type	CD Yield	Maturity Date	Purchase Amount
11/25/2009	MN Trust	CD	1.250	5/15/2011	\$ 248,000.00
4/24/2009	MN Trust	CD	1.800	6/10/2011	96,000.00
4/24/2009	MN Trust	CD	1.790	6/15/2011	2,704,000.00
12/17/2009	MN Trust	CD	0.994	6/15/2011	246,300.00
7/23/2010	MN Trust	CD	0.834	7/25/2011	100,031.87
8/6/2010	MN Trust	CD	0.550	8/8/2011	249,974.79
8/12/2010	MN Trust	CD	0.800	8/12/2011	249,984.00
8/23/2010	MN Trust	CD	0.644	8/23/2011	249,999.70
8/12/2010	MN Trust	CD	0.800	9/16/2011	249,972.50
12/15/2009	MN Trust	CD	1.409	12/15/2011	243,100.00
12/16/2009	MN Trust	CD	2.150	12/16/2011	239,600.00
12/23/2009	MN Trust	CD	1.168	12/23/2011	244,200.00
9/29/2009	MN Trust	SEC	2.300	2/1/2012	190,642.20
8/26/2009	MN Trust	SEC	2.200	2/1/2012	501,765.00
6/23/2009	MN Trust	SEC	4.000	2/1/2012	1,080,686.30
6/17/2010	MN Trust	SEC	1.500	2/1/2012	100,000.00
8/13/2009	MN Trust	SEC	2.450	4/1/2012	125,473.75
9/4/2009	MN Trust	CD	2.101	6/4/2012	235,600.00
9/10/2009	MN Trust	CD	2.100	6/8/2012	235,300.00
9/8/2009	MN Trust	SEC	2.100	6/8/2012	245,000.00
9/18/2009	MN Trust	CD	1.991	6/15/2012	237,000.00
12/16/2009	MN Trust	SEC	2.000	6/18/2012	245,000.00
12/22/2009	MN Trust	SEC	1.900	6/22/2012	245,000.00
9/9/2009	MN Trust	CD	2.120	6/25/2012	236,000.00
12/30/2009	MN Trust	SEC	1.700	6/29/2012	245,000.00
11/2/2009	MN Trust	CD	3.000	6/29/2012	245,000.00
12/31/2009	MN Trust	SEC	1.800	7/2/2012	245,000.00
7/27/2010	MN Trust	SEC	1.164	7/26/2012	249,871.23
8/2/2010	MN Trust	SEC	1.091	8/2/2012	249,843.96
8/20/2010	MN Trust	SEC	1.141	8/20/2012	249,883.51
8/3/2009	MN Trust	SEC	3.000	2/1/2013	101,194.00
10/19/2009	MN Trust	SEC	2.100	2/1/2013	800,000.00
9/2/2009	MN Trust	CD	2.550	6/3/2013	227,500.00
9/4/2009	MN Trust	CD	2.558	6/5/2013	455,100.00
8/23/2010	MN Trust	CD	1.300	8/23/2013	240,000.00
10/1/2009	MN Trust	SEC	2.650	12/30/2013	245,000.00
10/13/2009	MN Trust	SEC	2.880	2/1/2014	385,000.00
10/15/2009	MN Trust	SEC	2.880	2/1/2014	935,000.00
6/8/2010	MN Trust	SEC	2.400	2/1/2014	345,000.00
12/20/2010	MN Trust	SEC	1.900	2/1/2014	250,000.00
9/1/2009	MN Trust	SEC	2.980	3/1/2014	723,607.20
7/15/2009	MN Trust	SEC	5.000	2/1/2015	328,432.60
11/12/2009	MN Trust	SEC	3.800	2/1/2015	1,024,310.00
6/8/2010	MN Trust	SEC	2.750	2/1/2015	210,000.00
6/29/2009	MN Trust	SEC	3.350	6/1/2015	472,505.10
12/20/2010	MN Trust	SEC	3.350	2/1/2017	150,000.00
GRAND TOTAL:					<u>\$ 17,175,877.71</u>

December

Wire Transfers

120110 Dakota County	MSDLAF	248,000.00	Tax Advance
120110 Scott County	MSDLAF	966,644.67	Tax Advance
120110 MSDLAF	Internal Revenue	707,650.74	November 30, 2010 Federal Payroll Taxes
120110 MSDLAF	State of Minnesota	119,947.39	November 30, 2010 State Payroll Taxes
120110 MSDLAF	People's Bank	145,118.31	November 30, 2010 Payroll - TSA Deductions
120110 MSDLAF	Teacher Federated Credit Union	35,742.67	November 30, 2010 Payroll - Dues
120210 MSDLAF	State of Minnesota	3,451.00	November 30, 2010 Payroll - Child Support
120210 MSDLAF	Internal Revenue	374.67	November 30, 2010 Federal Payroll Taxes
120210 MSDLAF	State of Minnesota	501.36	November 30, 2010 Payroll - Levies
120310 MSDLAF	State of Minnesota	4,440.00	November 30, 2010 Payroll -
120610 MSDLAF	Pitney Bowes	5,000.00	Mailroom Postage
120610 MSDLAF	Delta Dental	21,296.55	Dental Insurance
120810 Sate of Minnesota	MSDLAF	5,204.71	State Wire Payment
120810 MSDLAF	Delta Dental	8,814.47	Dental Insurance
121010 MSDLAF	TRA	245,292.07	November 30, 2010 Payroll - TRA
121010 MSDLAF	PERA	93,420.61	November 30, 2010 Payroll - PERA
121410 Sate of Minnesota	MSDLAF	120.00	State Wire Payment
121510 State of Minnesota	MSDLAF	724,302.76	November 15 State Aid Payment
121510 MSDLAF	Delta Dental	11,159.56	Dental Insurance
121610 MSDLAF	Internal Revenue	664,866.18	December 15, 2010 Federal Payroll Taxes
121610 MSDLAF	State of Minnesota	113,608.06	December 15, 2010 State Payroll Taxes
121610 MSDLAF	Health Partners	1,039,603.70	Health Insurance
121610 MSDLAF	Wells Fargo	179,410.12	Diamondhead Lease Payment
121710 State of Minnesota	MSDLAF	5,006.58	State Wire Payment - E Rate
121710 Dakota County	MSDLAF	999.40	Dakota County Wire Payment - Sioux Trail
121710 MSDLAF	Peoples' Bank	163,389.57	December 15, 2010 Payroll - TSA Deductions
121710 MSDLAF	Teacher Federated Credit Union	35,717.36	December 15, 2010 Payroll - Union Dues
121710 MSDLAF	State of Minnesota	2,421.00	November Sales Tax
122010 State of Minnesota	MSDLAF	538,357.36	State Wire Payment - Federal Programs

122110	State of Minnesota	MSDLAF	295,366.28	State Wire Payment - Federal Prog - FIN 419
122110	State of Minnesota	MSDLAF	750.00	State Wire Payment - Sioux Trail MAAP
122110	MSDLAF	State of Minnesota	3,699.40	December 15, 2010 Payroll - Child Support
122110	MSDLAF	State of Minnesota	245.00	December 15, 2010 Payroll - Levies
122110	MSDLAF	State of Minnesota	24,597.25	December 15, 2010 Payroll - Retirees
122210	Dakota County	MSDLAF	2,806.57	Dakota County Wire Payment - Unclaimed Tax Refunds
122210	State of Minnesota	MSDLAF	10,486.18	State Wire Payment - IEP & Cobra
122110	MSDLAF	Delta Dental	13,854.36	Dental Insurance
122310	MSDLAF	Neopost	4,705.74	BHS Postage
122810	Dakota County	MSDLAF	1,441.00	Dakota Cty Wire Payment - Smart Choices
122810	MSDLAF	TRA	243,246.23	December 15, 2010 Payroll - TRA
122810	MSDLAF	PERA	91,427.96	December 15, 2010 Payroll - PERA
122910	State of Minnesota	MSDLAF	5,680.31	State Wire Payment - Federal Breakfast Aid
122910	MSDLAF	Delta Dental	8,151.09	Dental Insurance
123010	State of Minnesota	MSDLAF	2,313,436.72	December 30, 2010 State Aid Payment
123010	MSDLAF	Internal Revenue Service	703,676.85	Decembe 30, 2010 Federal Payroll Taxes
123010	MSDLAF	State of Minnesota	120,910.09	Decembe 30, 2010 State Payroll Taxes

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
1002033	E	\$55.95	12/08/10	88888	11817	ALVEY, HEATHER	OUTSTANDING
1002034	E	\$36.70	12/08/10	88888	13406	ALLEN, SUSAN M	OUTSTANDING
1002035	E	\$96.65	12/08/10	88888	15375	BIRCH, NANCY A	OUTSTANDING
1002036	E	\$237.75	12/08/10	88888	7269	BARTH, TAMI RAE	OUTSTANDING
1002037	E	\$31.82	12/08/10	88888	6858	BARZEE, KATHRYN L	OUTSTANDING
1002038	E	\$208.02	12/08/10	88888	15237	BEAL, DIANE E	OUTSTANDING
1002039	E	\$24.68	12/08/10	88888	2117	DORNFELD, DANIEL J	OUTSTANDING
1002040	E	\$28.68	12/08/10	88888	14649	DRAYTON, MARGOT ELIZABETH	OUTSTANDING
1002041	E	\$35.31	12/08/10	88888	14970	DEUTSCH, MATTHEW R	OUTSTANDING
1002042	E	\$40.00	12/08/10	88888	9940	ELVESTAD, JANET	OUTSTANDING
1002043	E	\$185.80	12/08/10	88888	15808	ESPINOZA, CYNTHIA L	OUTSTANDING
1002044	E	\$203.02	12/08/10	88888	9689	FINN, FAY E	OUTSTANDING
1002045	E	\$62.30	12/08/10	88888	11374	FRATZKE, JAYNE M	OUTSTANDING
1002046	E	\$45.00	12/08/10	88888	10909	GIBBONS, WILLIAM T	OUTSTANDING
1002047	E	\$70.65	12/08/10	88888	16735	GORTON, RACHEL	OUTSTANDING
1002048	E	\$161.20	12/08/10	88888	4110	GOETZ, DEBORAH E	OUTSTANDING
1002049	E	\$110.45	12/08/10	88888	14608	HOLM, WENDY J	OUTSTANDING
1002050	E	\$25.83	12/08/10	88888	14112	HARTL, ARAN J	OUTSTANDING
1002051	E	\$57.10	12/08/10	88888	17301	IZEA-MARTINEZ, IVETTE	OUTSTANDING
1002052	E	\$75.60	12/08/10	88888	15691	KING, LAURIE J	OUTSTANDING
1002053	E	\$104.50	12/08/10	88888	16789	KRONABETTER, JULIE	OUTSTANDING
1002054	E	\$63.00	12/08/10	88888	10637	KUGLER, JULIE	OUTSTANDING
1002055	E	\$29.50	12/08/10	88888	15384	LUGER, BARBARA M	OUTSTANDING
1002056	E	\$128.74	12/08/10	88888	11828	MARSHALL, JEFFREY	OUTSTANDING
1002057	E	\$148.95	12/08/10	88888	11828	MARSHALL, JEFFREY	OUTSTANDING
1002058	E	\$39.51	12/08/10	88888	6500	MORRISSEY, JOANNE M	OUTSTANDING
1002059	E	\$48.85	12/08/10	88888	14612	MULLINS, CYNTHIA	OUTSTANDING
1002060	E	\$157.21	12/08/10	88888	12754	NASH, DEREK B	OUTSTANDING
1002061	E	\$131.00	12/08/10	88888	16501	NESS, KAREN M	OUTSTANDING
1002062	E	\$47.70	12/08/10	88888	13692	NIEMIEC, ALICIA	OUTSTANDING
1002063	E	\$71.25	12/08/10	88888	17003	OLSON, ANGELA JOY	OUTSTANDING
1002064	E	\$36.96	12/08/10	88888	15386	ORLICH-SULLIVAN, MEGAN	OUTSTANDING
1002065	E	\$89.11	12/08/10	88888	16883	PATTERSON, JILL A	OUTSTANDING
1002066	E	\$50.00	12/08/10	88888	13433	PAULSEN, KATHY MARIE	OUTSTANDING
1002067	E	\$88.93	12/08/10	88888	16318	PEDERSEN, SARAH R	OUTSTANDING
1002068	E	\$44.00	12/08/10	88888	16318	PEDERSEN, SARAH R	OUTSTANDING
1002069	E	\$168.25	12/08/10	88888	17238	RODRIGUEZ, JUAN U	OUTSTANDING
1002070	E	\$16.00	12/08/10	88888	15923	RUNNING, CATHY S	OUTSTANDING
1002071	E	\$36.75	12/08/10	88888	16194	SCALZO, KRISTIN	OUTSTANDING
1002072	E	\$60.00	12/08/10	88888	14881	SEVERSON, LAUREL J	OUTSTANDING
1002073	E	\$112.00	12/08/10	88888	14881	SEVERSON, LAUREL J	OUTSTANDING
1002074	E	\$170.00	12/08/10	88888	14881	SEVERSON, LAUREL J	OUTSTANDING
1002075	E	\$127.30	12/08/10	88888	4356	SIMON, GLENN D.	OUTSTANDING
1002076	E	\$122.18	12/08/10	88888	14619	SLATTERY, CARA	OUTSTANDING
1002077	E	\$168.50	12/08/10	88888	13470	SMALLEY, AMY C	OUTSTANDING
1002078	E	\$45.10	12/08/10	88888	10823	SMOLKE, ANGELA S C	OUTSTANDING
1002079	E	\$66.00	12/08/10	88888	16021	STREET, CHERYL K	OUTSTANDING
1002080	E	\$43.18	12/08/10	88888	16064	TAYLOR, REBECCA D	OUTSTANDING
1002081	E	\$32.81	12/08/10	88888	16064	TAYLOR, REBECCA D	OUTSTANDING
1002082	E	\$41.33	12/08/10	88888	16064	TAYLOR, REBECCA D	OUTSTANDING
1002083	E	\$8.36	12/08/10	88888	15695	THOMPSON, HYE-JEONG M	OUTSTANDING
1002084	E	\$49.57	12/08/10	88888	15695	THOMPSON, HYE-JEONG M	OUTSTANDING

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
1002085	E	\$77.50	12/08/10	88888	13905	WENDLING, PAULA L	OUTSTANDING
1002086	E	\$207.50	12/08/10	88888	16543	WILLIAMS, ROXANNE J	OUTSTANDING
1002087	E	\$96.66	12/15/10	88888	13315	ARAKAWA, ANNE K	OUTSTANDING
1002088	E	\$59.95	12/15/10	88888	16492	AKIN, FRANCIS TABER	OUTSTANDING
1002089	E	\$21.50	12/15/10	88888	14963	BROADY, JOANNE	OUTSTANDING
1002090	E	\$42.96	12/15/10	88888	11213	BEERLING, LORIE A	OUTSTANDING
1002091	E	\$610.00	12/15/10	88888	8725	BORNE, SUSAN R	OUTSTANDING
1002092	E	\$27.25	12/15/10	88888	14183	BELLMONT, CHRISTOPHER	OUTSTANDING
1002093	E	\$62.34	12/15/10	88888	5853	CHALLGREN, MARK A	OUTSTANDING
1002094	E	\$40.50	12/15/10	88888	17218	DEERING, BETSY M	OUTSTANDING
1002095	E	\$38.34	12/15/10	88888	13256	FANDRICH, KARI	OUTSTANDING
1002096	E	\$82.70	12/15/10	88888	16735	GORTON, RACHEL	OUTSTANDING
1002097	E	\$55.85	12/15/10	88888	7399	GILES, SHARI M THEIS	OUTSTANDING
1002098	E	\$34.90	12/15/10	88888	17224	GLAVAS, MELISSA L	OUTSTANDING
1002099	E	\$25.00	12/15/10	88888	11106	HUBERTY, LORI A	OUTSTANDING
1002100	E	\$44.59	12/15/10	88888	11818	HAMMER, JEFFREY	OUTSTANDING
1002101	E	\$32.85	12/15/10	88888	3383	ILES, CORNELIA	OUTSTANDING
1002102	E	\$40.19	12/15/10	88888	11154	JIRIK, JANE	OUTSTANDING
1002103	E	\$150.00	12/15/10	88888	17082	LADUKE, LIZETTE	OUTSTANDING
1002104	E	\$27.00	12/15/10	88888	17304	LARSON, RACHAEL M	OUTSTANDING
1002105	E	\$64.31	12/15/10	88888	15527	LIMBERG, MINDI L	OUTSTANDING
1002106	E	\$40.95	12/15/10	88888	7490	LEAKE, DONALD L	OUTSTANDING
1002107	E	\$4.65	12/15/10	88888	12901	MCCUE, MICHELLE	OUTSTANDING
1002108	E	\$32.43	12/15/10	88888	15851	MORSE, STEFANIE	OUTSTANDING
1002109	E	\$1033.85	12/15/10	88888	3127	NOVAK, SANDRA B	OUTSTANDING
1002110	E	\$286.05	12/15/10	88888	8627	ORTH, STEVEN D. R.	OUTSTANDING
1002111	E	\$420.76	12/15/10	88888	5784	OWENS, PATRICIA ANN	OUTSTANDING
1002112	E	\$22.58	12/15/10	88888	11417	PAUL, PATTI M	OUTSTANDING
1002113	E	\$58.80	12/15/10	88888	13433	PAULSEN, KATHY MARIE	OUTSTANDING
1002114	E	\$51.85	12/15/10	88888	13433	PAULSEN, KATHY MARIE	OUTSTANDING
1002115	E	\$105.56	12/15/10	88888	7820	PAULY, LYNN L	OUTSTANDING
1002116	E	\$129.95	12/15/10	88888	7284	QUIRK, KATHLEEN	OUTSTANDING
1002117	E	\$23.20	12/15/10	88888	12997	RICHARDSON, REBECCA	OUTSTANDING
1002118	E	\$35.70	12/15/10	88888	17306	ROBERTS-SIMMONS, MARGIE	OUTSTANDING
1002119	E	\$101.15	12/15/10	88888	806	SOMMERSTAD, PATRICIA ANN	OUTSTANDING
1002120	E	\$105.00	12/15/10	88888	12724	STEEG, KIMBERLY KAYE	OUTSTANDING
1002121	E	\$52.15	12/15/10	88888	16376	SWEENEY, MICHAEL J	OUTSTANDING
1002122	E	\$46.59	12/15/10	88888	8543	TOLLERUD, TERESA JO	OUTSTANDING
1002123	E	\$34.00	12/15/10	88888	16209	ULRICH, KIMBERLY A	OUTSTANDING
1002124	E	\$30.60	12/15/10	88888	16209	ULRICH, KIMBERLY A	OUTSTANDING
1002125	E	\$28.70	12/15/10	88888	11086	VAN DYKE, JOYCE A	OUTSTANDING
1002126	E	\$203.25	12/15/10	88888	5573	WEILER, ROBERT M	OUTSTANDING
1002127	E	\$194.50	12/15/10	88888	15911	WILLSON, DAWN M	OUTSTANDING
1002128	E	\$52.20	12/22/10	88888	9374	ASFELD, BETH M	OUTSTANDING
1002129	E	\$29.83	12/22/10	88888	9569	ANDREWS, DONNA	OUTSTANDING
1002130	E	\$18.20	12/22/10	88888	16566	ALVARADO, ANGEL	OUTSTANDING
1002131	E	\$6.35	12/22/10	88888	16377	ALEXON, BETH J	OUTSTANDING
1002132	E	\$98.80	12/22/10	88888	7839	BARNES, CHERISE C	OUTSTANDING
1002133	E	\$90.56	12/22/10	88888	10150	BARTON, DUANE	OUTSTANDING
1002134	E	\$78.00	12/22/10	88888	14916	BURR, DAVID K	OUTSTANDING
1002135	E	\$22.00	12/22/10	88888	4467	BARLAGE, SUSAN	OUTSTANDING
1002136	E	\$146.65	12/22/10	88888	17193	CARLSON, BONNIE P	OUTSTANDING

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
1002137	E	\$121.40	12/22/10	88888	17322	CZAPAR, KELLY N	OUTSTANDING
1002138	E	\$46.90	12/22/10	88888	17312	DURAN, MARY	OUTSTANDING
1002139	E	\$20.00	12/22/10	88888	9940	ELVESTAD, JANET	OUTSTANDING
1002140	E	\$25.00	12/22/10	88888	14511	FELTON, MICHELLE M.	OUTSTANDING
1002141	E	\$296.95	12/22/10	88888	9689	FINN, FAY E	OUTSTANDING
1002142	E	\$93.01	12/22/10	88888	8220	FEELY, EILEEN	OUTSTANDING
1002143	E	\$19.63	12/22/10	88888	14989	GRUENEICH, JANELLE	OUTSTANDING
1002144	E	\$32.16	12/22/10	88888	14189	HIEBERT, TRACY	OUTSTANDING
1002145	E	\$5.99	12/22/10	88888	15522	HERBY, BETH ANN	OUTSTANDING
1002146	E	\$70.29	12/22/10	88888	4732	JOHNSON, LORI ANN	OUTSTANDING
1002147	E	\$91.80	12/22/10	88888	10482	LATTERY, SHARLEEN M	OUTSTANDING
1002148	E	\$74.43	12/22/10	88888	10482	LATTERY, SHARLEEN M	OUTSTANDING
1002149	E	\$62.40	12/22/10	88888	6803	MACNAUGHTON, LAURA	OUTSTANDING
1002150	E	\$447.00	12/22/10	88888	11887	MCDEVITT, PAUL DAVID	OUTSTANDING
1002151	E	\$8.55	12/22/10	88888	17295	MCGRUDER, RACHELLE R	OUTSTANDING
1002152	E	\$50.00	12/22/10	88888	15133	TAHERI, CARLENE MOBERG	OUTSTANDING
1002153	E	\$49.95	12/22/10	88888	8627	ORTH, STEVEN D. R.	OUTSTANDING
1002154	E	\$59.79	12/22/10	88888	8627	ORTH, STEVEN D. R.	OUTSTANDING
1002155	E	\$290.50	12/22/10	88888	8627	ORTH, STEVEN D. R.	OUTSTANDING
1002156	E	\$549.62	12/22/10	88888	8627	ORTH, STEVEN D. R.	OUTSTANDING
1002157	E	\$41.05	12/22/10	88888	14964	PARENT, ANDREA J	OUTSTANDING
1002158	E	\$171.48	12/22/10	88888	16970	RAMOS, VERONICA	OUTSTANDING
1002159	E	\$105.87	12/22/10	88888	13468	SILBERMAN, KEVIN	OUTSTANDING
1002160	E	\$123.00	12/22/10	88888	13470	SMALLEY, AMY C	OUTSTANDING
1002161	E	\$186.15	12/22/10	88888	6851	STEPHES, THOMAS J	OUTSTANDING
1002162	E	\$48.71	12/22/10	88888	16046	STRAHOTA, SARA J	OUTSTANDING
1002163	E	\$163.50	12/22/10	88888	14261	TWEDT, LORI	OUTSTANDING
1002164	E	\$70.00	12/22/10	88888	15510	VARA, THOMAS A	OUTSTANDING
1002165	E	\$39.85	12/22/10	88888	17127	WRUCKE, PATRICIA A	OUTSTANDING
1002166	E	\$11.35	12/22/10	88888	15727	ZICKRICK, SANDRA	OUTSTANDING
1002167	E	\$82.23	12/29/10	88888	17208	BARENBAUM, MELISSA	OUTSTANDING
1002168	E	\$106.95	12/29/10	88888	17208	BARENBAUM, MELISSA	OUTSTANDING
1002169	E	\$19.25	12/29/10	88888	14963	BROADY, JOANNE	OUTSTANDING
1002170	E	\$71.30	12/29/10	88888	17322	CZAPAR, KELLY N	OUTSTANDING
1002171	E	\$168.50	12/29/10	88888	10828	CLASEN, TIA	OUTSTANDING
1002172	E	\$1508.00	12/29/10	88888	17167	CHANCE, TANIA Z	OUTSTANDING
1002173	E	\$400.00	12/29/10	88888	16560	CLEGG, RANDALL B	OUTSTANDING
1002174	E	\$32.80	12/29/10	88888	8217	DWIRE, MELINDA	OUTSTANDING
1002175	E	\$6022.00	12/29/10	88888	9249	DARSOW, DELONNA J	OUTSTANDING
1002176	E	\$309.09	12/29/10	88888	9689	FINN, FAY E	OUTSTANDING
1002177	E	\$42.84	12/29/10	88888	6168	FREDRIKSON, KAYE E	OUTSTANDING
1002178	E	\$59.40	12/29/10	88888	16735	GORTON, RACHEL	OUTSTANDING
1002179	E	\$100.20	12/29/10	88888	16735	GORTON, RACHEL	OUTSTANDING
1002180	E	\$192.00	12/29/10	88888	8309	HENDRIX, EUGENIA M	OUTSTANDING
1002181	E	\$475.20	12/29/10	88888	13202	HRIMNAK, SANDI J	OUTSTANDING
1002182	E	\$82.00	12/29/10	88888	16004	JORGENSON, SHANNON E	OUTSTANDING
1002183	E	\$45.70	12/29/10	88888	8284	JEFFERS, LUCRETIA	OUTSTANDING
1002184	E	\$26.72	12/29/10	88888	13422	KRZEWKI, CATHERINE D	OUTSTANDING
1002185	E	\$32.40	12/29/10	88888	7388	KNUTSEN, HEIDI	OUTSTANDING
1002186	E	\$20.00	12/29/10	88888	12123	LARSON, JANICE	OUTSTANDING
1002187	E	\$84.95	12/29/10	88888	13467	LINDSTROM, JOYCE	OUTSTANDING
1002188	E	\$51.04	12/29/10	88888	14130	MCCROSKEY, SHARI	OUTSTANDING

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
1002189	E	\$6.30	12/29/10	88888	15133	TAHERI, CARLENE MOBERG	OUTSTANDING
1002190	E	\$10.01	12/29/10	88888	12880	MURRAY, MARGARET E	OUTSTANDING
1002191	E	\$20.99	12/29/10	88888	7268	MESARCHIK, MARY L	OUTSTANDING
1002192	E	\$45.00	12/29/10	88888	17003	OLSON, ANGELA JOY	OUTSTANDING
1002193	E	\$55.07	12/29/10	88888	15112	NELSON, TARA A	OUTSTANDING
1002194	E	\$246.35	12/29/10	88888	9239	OPATZ, LARRY	OUTSTANDING
1002195	E	\$30.90	12/29/10	88888	16318	PEDERSEN, SARAH R	OUTSTANDING
1002196	E	\$157.88	12/29/10	88888	17237	PETERSON, KAYLA K	OUTSTANDING
1002197	E	\$66.00	12/29/10	88888	9670	ROBOLE, VICKI M	OUTSTANDING
1002198	E	\$69.99	12/29/10	88888	15952	RISIUS, SUSAN L	OUTSTANDING
1002199	E	\$92.65	12/29/10	88888	13144	ROLF, BRENDA J	OUTSTANDING
1002200	E	\$77.50	12/29/10	88888	16213	STAHLY, JANICE	OUTSTANDING
1002201	E	\$26.15	12/29/10	88888	15695	THOMPSON, HYE-JEONG M	OUTSTANDING
1002202	E	\$1248.00	12/29/10	88888	14138	THOMPSON, SALOUA	OUTSTANDING
1002203	E	\$28.29	12/29/10	88888	17127	WRUCKE, PATRICIA A	OUTSTANDING
1002204	E	\$9.95	12/29/10	88888	184	WOLF, PATRICIA ANNE	OUTSTANDING
1002205	E	\$24.40	01/05/11	88888	6956	ASHLEY, MARY K	OUTSTANDING
1002206	E	\$10.40	01/05/11	88888	16566	ALVARADO, ANGEL	OUTSTANDING
1002207	E	\$17.20	01/05/11	88888	16566	ALVARADO, ANGEL	OUTSTANDING
1002208	E	\$50.15	01/05/11	88888	4715	BROWN, THOMAS G.	OUTSTANDING
1002209	E	\$39.75	01/05/11	88888	14957	BENNETT, THOMAS R	OUTSTANDING
1002210	E	\$74.10	01/05/11	88888	17208	BARENBAUM, MELISSA	OUTSTANDING
1002211	E	\$22.80	01/05/11	88888	9960	BOEKHOFF, LYNETTE	OUTSTANDING
1002212	E	\$82.55	01/05/11	88888	7298	BRENNAN, CAROL ANN	OUTSTANDING
1002213	E	\$31.98	01/05/11	88888	11213	BEERLING, LORIE A	OUTSTANDING
1002214	E	\$12.30	01/05/11	88888	14949	CHRISTENSON, ANNE	OUTSTANDING
1002215	E	\$19.00	01/05/11	88888	16416	DUNN, DENISE HARMONY	OUTSTANDING
1002216	E	\$110.15	01/05/11	88888	17303	ENGE, MARK J	OUTSTANDING
1002217	E	\$394.61	01/05/11	88888	11756	ERICKSON, CONSTANCE	OUTSTANDING
1002218	E	\$19.95	01/05/11	88888	11374	FRATZKE, JAYNE M	OUTSTANDING
1002219	E	\$29.15	01/05/11	88888	7399	GILES, SHARI M THEIS	OUTSTANDING
1002220	E	\$40.10	01/05/11	88888	4110	GOETZ, DEBORAH E	OUTSTANDING
1002221	E	\$86.25	01/05/11	88888	14219	GRIES, BRENDA J	OUTSTANDING
1002222	E	\$141.25	01/05/11	88888	8309	HENDRIX, EUGENIA M	OUTSTANDING
1002223	E	\$109.63	01/05/11	88888	12301	HJERMSTAD, HEATHER	OUTSTANDING
1002224	E	\$45.25	01/05/11	88888	12500	JOHNSON, PAMELA K	OUTSTANDING
1002225	E	\$32.93	01/05/11	88888	16167	KNUTSON, CHRISTINE	OUTSTANDING
1002226	E	\$333.50	01/05/11	88888	9957	KUNSELMAN, NORMAN	OUTSTANDING
1002227	E	\$36.03	01/05/11	88888	16789	KRONABETTER, JULIE	OUTSTANDING
1002228	E	\$47.45	01/05/11	88888	10140	MACKKEY, GALE M	OUTSTANDING
1002229	E	\$39.50	01/05/11	88888	16523	MADSON, MATTHEW	OUTSTANDING
1002230	E	\$32.85	01/05/11	88888	4904	MCKENZIE, DEBRA J.	OUTSTANDING
1002231	E	\$241.50	01/05/11	88888	7268	MESARCHIK, MARY L	OUTSTANDING
1002232	E	\$169.70	01/05/11	88888	7467	MUCHOW, MARK R	OUTSTANDING
1002233	E	\$43.70	01/05/11	88888	7836	NANIA, PAULA A	OUTSTANDING
1002234	E	\$88.00	01/05/11	88888	15112	NELSON, TARA A	OUTSTANDING
1002235	E	\$206.00	01/05/11	88888	13692	NIEMIEC, ALICIA	OUTSTANDING
1002236	E	\$57.40	01/05/11	88888	15386	ORLICH-SULLIVAN, MEGAN	OUTSTANDING
1002237	E	\$28.03	01/05/11	88888	15386	ORLICH-SULLIVAN, MEGAN	OUTSTANDING
1002238	E	\$26.20	01/05/11	88888	11739	PARISEAU, MARCIA L	OUTSTANDING
1002239	E	\$30.70	01/05/11	88888	13433	PAULSEN, KATHY MARIE	OUTSTANDING
1002240	E	\$128.38	01/05/11	88888	17237	PETERSON, KAYLA K	OUTSTANDING

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
1002241	E	\$12.66	01/05/11	88888	13879	REISINGER, TONETTE A	OUTSTANDING
1002242	E	\$58.50	01/05/11	88888	9670	ROBOLE, VICKI M	OUTSTANDING
1002243	E	\$11.00	01/05/11	88888	15923	RUNNING, CATHY S	OUTSTANDING
1002244	E	\$35.00	01/05/11	88888	17398	SCHMIDT, JENNIFER A	OUTSTANDING
1002245	E	\$22.55	01/05/11	88888	10823	SMOLKE, ANGELA S C	OUTSTANDING
1002246	E	\$57.58	01/05/11	88888	6968	SODERHOLM, WM ERIC	OUTSTANDING
1002247	E	\$433.00	01/05/11	88888	14961	SPRY, KARIE	OUTSTANDING
1002248	E	\$152.55	01/05/11	88888	6851	STEPHES, THOMAS J	OUTSTANDING
1002249	E	\$61.60	01/05/11	88888	16021	STREET, CHERYL K	OUTSTANDING
1002250	E	\$78.48	01/05/11	88888	8359	TAYLOR, JORDAN	OUTSTANDING
1002251	E	\$511.85	01/05/11	88888	7038	TIEDEMANN, JAYNE N	OUTSTANDING
1002252	E	\$38.40	01/05/11	88888	16023	VODNICK, SARAH A	OUTSTANDING
1002253	E	\$169.50	01/05/11	88888	9061	WARD, JOAN C	OUTSTANDING
1002254	E	\$31.00	01/05/11	88888	13905	WENDLING, PAULA L	OUTSTANDING
1002255	E	\$283.00	01/05/11	88888	6624	WESSEN, JANE E	OUTSTANDING
1002256	E	\$191.40	01/05/11	88888	16543	WILLIAMS, ROXANNE J	OUTSTANDING
1002257	E	\$51.08	01/05/11	88888	10972	WITTNEBEL, KATHY	OUTSTANDING
TOTAL # OF ISSUED CHECKS:			225	TOTAL AMOUNT		30367.72	
TOTAL # OF VOIDED CHECKS:			0	TOTAL AMOUNT		0.00	
TOTAL # OF UNISSUED CHECKS:			0				

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
100460	S	\$247618.45	12/28/10	26500	0	ARMSTRONG TORSETH SKOLD & RYDEEN INC.	OUTSTANDING
100461	S	\$545.00	12/28/10	26949	0	FAIRFIELD GLASS & WINDOW, INC.	OUTSTANDING
100462	S	\$3817.00	12/28/10	01642	0	GOPHER STAGE LIGHTING	OUTSTANDING
100463	S	\$789.00	12/28/10	26325	0	JULEE QUARVE-PETERSON, INC.	OUTSTANDING
100464	S	\$10044.07	12/28/10	27356	0	TERHAAR, ARCHIBALD, PFEFFERLE & GRIEBEL, LLP	OUTSTANDING
TOTAL # OF ISSUED CHECKS:			5	TOTAL AMOUNT		262813.52	
TOTAL # OF VOIDED CHECKS:			0	TOTAL AMOUNT		0.00	
TOTAL # OF UNISSUED CHECKS:			0				

INDEPENDENT SCHOOL DISTRICT 191
Burnsville-Eagan-Savage
Business Office

TO: Members of the School Board

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

DATE: January 20, 2011

RE: Budget Analysis for the Month Ending December, 2010

RECOMMENDATION: That the Board accept the Budget Analysis for the Month ending December 31, 2010.

The December Budget Reports are presented for Board information and review. The reports indicate that year-to-date expenditures plus encumbrances in all funds total \$52,499,672.25 or 34.93% of the Adopted Budgets. Year-to-date revenue in all funds total \$62,794,901.45 or 43.18% of the Revised Budgets.

Additional financial reports and summaries to 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 on 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.

STATEMENT OF REVENUE

DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 12/01/10 TO 12/31/10

ACCT STATUS: Active and Next Year Accts ACCOUNT RANGES: 01 TO 99-999
 ZERO BALANCES: Suppress Zero Balances
 SORTED BY: ACCOUNT FD ORG
 SUBTOTALLED BY: ACCOUNT FD
 SERIES TOTALS: <None Selected>
 PAGE BREAK ON: <None Selected>

FD	PRIOR	< - - - - -	- - - - -	FISCAL YEAR 201007	- - - - -	>
01	YEAR	REVISED	12/01/10	RECEIVED	REMAINING	PERCENT
	ACTUAL	BUDGET	12/31/10	THRU 12/31/10	ON 12/31/10	REMAINING
01 GENERAL	110,681,782.05	109,039,165	3,928,539.50	54,770,566.28	54,268,598.72	49.76 %
02 FOOD SERVICE	4,399,632.71	4,000,604	203,566.78	1,480,362.68	2,520,241.32	62.99 %
04 COMMUNITY SERVICE	6,673,727.18	6,571,007	352,907.92	3,641,854.34	2,929,152.66	44.57 %
06 CAPITAL PROJECTS	1,704,906.63	16,615,000	81.32	641.94	16,614,358.06	99.99 %
07 DEBT SERVICE	7,006,152.81	6,970,962	345,770.63	2,105,829.33	4,865,132.67	69.79 %
23 08 FLEX BENEFIT FUND	897,474.38	925,000	85,448.44	322,372.05	602,627.95	65.14 %
09 SCHOLARSHIP FUND	62,202.84	33,300	0.00	270.00-	33,570.00	100.81 %
11 RHEAUME EDUCATIONAL FUND	15.32	100	0.00	0.00	100.00	100.00 %
12 K ROGERS SCHOLARSHIP	16.44	0	0.00	0.00	0.00	0.00 %
15 <DESC. NOT FOUND>	73,324.48	94,733	12,352.89	46,871.50	47,861.50	50.52 %
20 ISF - DENTAL	900,398.65	963,000	0.00	0.00	963,000.00	100.00 %
21 ISF - POST RETIREMENT BENEFITS	3,097,616.40	1,007,500	0.00	0.00	1,007,500.00	100.00 %
22 ISF - HEALTH SELECT 105	2,638,341.58	13,393,410	0.00	0.00	13,393,410.00	100.00 %
25 OPEB REVOCABLE TRUST	1,112,089.22	1,205,000	66,444.78	426,673.33	778,326.67	64.59 %
47 POST EMPLOYMENT BENEFITS	0.00	2,026,283	0.00	0.00	2,026,283.00	100.00 %
*** REPORT TOTALS:	139,247,680.69	162,845,064	4,995,112.26	62,794,901.45	100,050,162.55	61.43 %

BURNSVILLE-EAGAN-SAVAGE

Independent School District 191

DISTRICT REVENUES

BY

SOURCE

WITHIN FUND

December, 2010

ACCT STATUS: Active and Next Year Accts ACCOUNT RANGES: 01 TO 99-999-999-999-999
 ZERO BALANCES: Suppress Zero Balances
 SORTED BY: ACCOUNT FD SRC
 SUBTOTALLED BY: ACCOUNT FD SRC
 SERIES TOTALS: <None Selected>
 PAGE BREAK ON: FUND

SRC FD	PRIOR YEAR ACTUAL	REVISD BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
001 01						
001 MAINTENANCE LEVY	20,898,071.09	21,044,378	706,565.05	14,367,802.76	6,676,575.24	31.72 %
004 TAX INCREMENT FINANCE - TIF	482.88	0	0.00	0.00	0.00	0.00 %
009 FISCAL DISPARITIES	2,904,731.76	2,952,778	119,073.26	182,783.89	2,769,994.11	93.80 %
010 COUNTY APPORTIONMENT	250,714.81	0	32,186.97	147,916.17	147,916.17-	0.00 %
019 MISC LOCAL TAXES	44,277.83	0	0.00	0.00	0.00	0.00 %
2021 TUITION MN SCHL DIST	163,189.17	0	0.00	67,739.33	67,739.33-	0.00 %
050 FEES	524,191.30	400	52,359.40	256,181.62	255,781.62-3945.40-	%
060 ADMISSION	215,666.32	0	1,870.00	113,174.17	113,174.17-	0.00 %
071 MEDICAL ASSIST REVENUE	136,156.04	80,000	15,074.47	67,422.50	12,577.50	15.72 %
091 INTEREST EARNINGS-ESCROW AGENT	42.96	0	0.00	0.00	0.00	0.00 %
092 INTEREST EARNINGS	102,456.16	0	285.78	21,948.54	21,948.54-	0.00 %
093 RENTAL OF FACILITIES	110,863.13	0	12,524.40	60,249.43	60,249.43-	0.00 %
096 GIFTS & BEQUESTS	217,590.20	0	9,090.51	163,344.46	163,344.46-	0.00 %
099 MISC LOCAL REVENUE	568,611.72	660,000	54,779.20	271,427.52	388,572.48	58.87 %
201 ENDOWMENT AID	293,886.07	0	0.00	142,295.82	142,295.82-	0.00 %

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
211 01	57,458,585.13	63,089,078	482,250.12	26,334,019.72	36,755,058.28	58.25 %
213	26,337.36	20,000	0.00	0.00	20,000.00	100.00 %
227	1,234.73	0	0.00	1,223.33	1,223.33-	0.00 %
234	296,851.17	242,163	0.00	80,149.76	162,013.24	66.90 %
258	3,210.20	3,143	0.00	866.66	2,276.34	72.42 %
300	3,129,030.55	2,925,230	0.00	1,041,879.86	1,883,350.14	64.38 %
360	11,752,427.25	11,774,734	2,296,772.04	7,806,195.98	3,968,538.02	33.70 %
369	4,249.00	500-	120.00	6,235.00	6,735.00-	1347.00 %
370	63,461.49	15,000	0.00	40,882.43	25,882.43-	172.54-%
400	11,254,740.90	5,096,317	59,657.34-	3,310,602.83	1,785,714.17	35.03 %
405	118,039.80	136,444	0.00	18,406.49	118,037.51	86.50 %
421	7,155.02	0	0.00	0.00	0.00	0.00 %
621	132,956.75	100,000	5,245.64	67,818.01	32,181.99	32.18 %
625	2,571.26	900,000	200,000.00	200,000.00	700,000.00	77.77 %
*** 01 GENERAL	110,681,782.05	109,039,165	3,928,539.50	54,770,566.28	54,268,598.72	49.76 %

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SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
092 02 INTEREST	2,993.87	18,000	0.00	0.00	18,000.00	100.00 %
099 MISC LOCAL REVENUE	4,021.13	0	324.36	4,665.31	4,665.31-	0.00 %
319 STATE AID	160,500.95	126,334	0.00	47,129.46	79,204.54	62.69 %
400 <DESC. NOT FOUND>	26,000.00	0	0.00	0.00	0.00	0.00 %
471 FEDERAL AID	244,508.68	225,700	0.00	42,662.88	183,037.12	81.09 %
472 FREE/REDUCED AID	1,121,609.58	1,026,200	0.00	429,779.20	596,420.80	58.11 %
473 COMMODITY CASH REBATES	66,336.71	60,000	0.00	5,343.33	54,656.67	91.09 %
474 COMMODITY DIST PROG	118,127.65	135,000	0.00	0.00	135,000.00	100.00 %
475 SPECIAL MILK PROGRAM	1,861.44	1,850	0.00	528.96	1,321.04	71.40 %
476 FED SCH BREAKFAST PRG	303,640.61	269,100	0.00	106,916.76	162,183.24	60.26 %
601 SALES TO PUPILS	2,237,736.94	2,067,550	186,345.45	798,795.67	1,268,754.33	61.36 %
606 SALES TO ADULTS	40,869.60	37,720	4,331.20	17,197.60	20,522.40	54.40 %
608 SPEC FUNCTION-FOOD	67,169.55	33,150	12,541.27	26,990.51	6,159.49	18.58 %
621 SALE SVCS/RESALE MAT	0.00	0	0.00	178.50	178.50-	0.00 %
622 SALE OF MATERIALS	121.00	0	24.50	99.50	99.50-	0.00 %
624 SALE OF EQUIPMENT	4,135.00	0	0.00	75.00	75.00-	0.00 %
*** 02 FOOD SERVICE	4,399,632.71	4,000,604	203,566.78	1,480,362.68	2,520,241.32	62.99 %

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SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
001 04						
001 MAINTENANCE LEVY	781,966.72	811,507	46,320.29	498,438.70	313,068.30	38.57 %
004 TAX INCREMENT FINANCE - TIF	22.74	0	0.00	0.00	0.00	0.00 %
009 FISCAL DISPARITIES	96,387.82	122,976	11,584.06-	9,279.51-	132,255.51	107.54 %
019 MISC LOCAL TAXES	111.72	0	0.00	0.00	0.00	0.00 %
040 TUITION FROM PATRONS	4,098,451.92	4,282,000	308,386.97	2,371,365.44	1,910,634.56	44.62 %
050 FEES	39,780.81	31,000	227.00	17,993.44	13,006.56	41.95 %
060 ADMISSIONS	3,633.91	2,750	95.00	2,376.85	373.15	13.56 %
092 INTEREST EARNINGS	2,527.26	5,000	0.00	0.23	4,999.77	99.99 %
093 RENT-SCHL FACILITIES	58,109.59	45,600	5,876.64	34,200.95	11,399.05	24.99 %
096 GIFTS & BEQUESTS	60,717.70	27,500	1,777.00	19,104.13	8,395.87	30.53 %
099 MISC LOCAL REVENUE	129,320.67	94,710	724.31	21,185.72	73,524.28	77.63 %
227 ABATEMENT AID	244.38	0	0.00	161.26	161.26-	0.00 %
234 HOMESTEAD MKT VAL CREDIT	39,868.55	46,165	0.00	10,764.69	35,400.31	76.68 %
258 STATE-OTHER CREDITS	430.70	422	0.00	116.40	305.60	72.41 %
300 STATE-AID & GRANTS	844,978.46	800,929	0.00	441,025.92	359,903.08	44.93 %
301 NONPUBLIC AID	102,300.31	116,610	0.00	177,412.97	60,802.97-	52.14-%
400 FED AID & GRANTS	45,971.21	61-	0.00	39,397.77	39,458.77-4686.50	%

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SRC FD	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	FISCAL YEAR 201007		- - - - ->	
			12/01/10 12/31/10	RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
477 04	337.36	500	0.00	2,856.79	2,356.79-	471.35-%
477 CASH IN LIEU/COMMODY						
621 MAT PUR FOR RESALE	22,143.52	15,600	1,084.77	14,732.59	867.41	5.56 %
622 SALE OF MATERIALS	910.00	1,000	0.00	0.00	1,000.00	100.00 %
649 TRANSFER FROM OTH FD	345,511.83	166,799	0.00	0.00	166,799.00	100.00 %
*** 04 COMMUNITY SERVICE	6,673,727.18	6,571,007	352,907.92	3,641,854.34	2,929,152.66	44.57 %

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
001 07						
001 MAINTENANCE LEVY	5,969,116.96	5,716,155	373,329.32	1,894,834.73	3,821,320.27	66.85 %
004 TAX INCREMENT FINANCE - TIF	109.14	0	0.00	0.00	0.00	0.00 %
009 FISCAL DISPARITIES	716,020.68	866,279	51,246.16-	38,287.67-	904,566.67	104.41 %
019 MISC LOCAL TAXES	536.22	0	0.00	0.00	0.00	0.00 %
092 INTEREST EARNINGS	11,673.15	60,000	0.00	0.00	60,000.00	100.00 %
234 HOMESTEAD MKT VAL CREDIT	305,394.66	325,305	23,687.47	246,127.46	79,177.54	24.33 %
258 STATE-OTHER CREDITS	3,302.00	3,223	0.00	3,154.81	68.19	2.11 %
*** 07 DEBT SERVICE	7,006,152.81	6,970,962	345,770.63	2,105,829.33	4,865,132.67	69.79 %

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SRC FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201007			REMAINING ON 12/31/10	PERCENT REMAINING
		REVISED BUDGET	12/01/10 12/31/10	RECEIVED THRU 12/31/10		
099 08						
099 MISC LOCAL REVENUE	897,474.38	925,000	85,448.44	322,372.05	602,627.95	65.14 %
*** 08 FLEX BENEFIT FUND	897,474.38	925,000	85,448.44	322,372.05	602,627.95	65.14 %

SRC FD 092 09	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	FISCAL YEAR 201007		- - - - ->	
			12/01/10 12/31/10	RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
092 INTEREST EARNINGS	272.12	1,300	0.00	0.00	1,300.00	100.00 %
096 GIFTS	49,663.00	27,000	0.00	270.00-	27,270.00	101.00 %
099 MISC LOCAL REVENUE	12,267.72	5,000	0.00	0.00	5,000.00	100.00 %
*** 09 SCHOLARSHIP FUND	62,202.84	33,300	0.00	270.00-	33,570.00	100.81 %

SRC FD	PRIOR YEAR	FISCAL YEAR 201007			REMAINING PERCENT		
		ACTUAL	REVISED BUDGET	12/01/10 12/31/10	RECEIVED THRU 12/31/10	ON 12/31/10	REMAINING
092 11							
092 INTEREST EARNINGS	15.32	100	0.00	0.00		100.00	100.00 %
*** 11 RHEAUME EDUCATIONAL FUND	15.32	100	0.00	0.00		100.00	100.00 %

SRC FD	PRIOR YEAR	FISCAL YEAR 201007			REMAINING ON 12/31/10	PERCENT REMAINING
		REVISED BUDGET	12/01/10 12/31/10	RECEIVED THRU 12/31/10		
092 12	ACTUAL					
092 INTEREST EARNINGS	16.44	0	0.00	0.00	0.00	0.00 %
*** 12 K ROGERS SCHOLARSHIP	16.44	0	0.00	0.00	0.00	0.00 %

SRC FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201007			REMAINING ON 12/31/10	PERCENT REMAINING
		REVISED BUDGET	12/01/10 12/31/10	RECEIVED THRU 12/31/10		
099 15						
099 MISC LOCAL REVENUE	73,324.48	94,733	12,352.89	46,871.50	47,861.50	50.52 %
*** 15 <DESC. NOT FOUND>	73,324.48	94,733	12,352.89	46,871.50	47,861.50	50.52 %

SRC FD	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	FISCAL YEAR 201007		- - - - ->	
			12/01/10 12/31/10	RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
092 20	1,220.77	3,000	0.00	0.00	3,000.00	100.00 %
092 INTEREST EARNINGS						
099 MISC LOCAL REVENUE	899,177.88	960,000	0.00	0.00	960,000.00	100.00 %
*** 20 ISF - DENTAL	900,398.65	963,000	0.00	0.00	963,000.00	100.00 %

SRC FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 RECEIVED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
092 21	8,154.40	7,500	0.00	0.00	7,500.00	100.00 %
092 INTEREST EARNINGS						
099 MISC LOCAL REVENUE	1,150,000.00	1,000,000	0.00	0.00	1,000,000.00	100.00 %
649 TRANSFER FROM OTH FD	1,939,462.00	0	0.00	0.00	0.00	0.00 %
*** 21 ISF - POST RETIREMENT BENEFIT	3,097,616.40	1,007,500	0.00	0.00	1,007,500.00	100.00 %

SRC FD	PRIOR YEAR ACTUAL	< - - - - ->	FISCAL YEAR 201007		REMAINING PERCENT	
			REVISIED BUDGET	12/01/10 12/31/10	RECEIVED THRU 12/31/10	ON 12/31/10
092 INTEREST EARNINGS	4,539.58	0	0.00	0.00	0.00	0.00 %
099 MISC LOCAL REVENUE	0.00	13,393,410	0.00	0.00	13,393,410.00	100.00 %
649 TRANSFERS BETWEEN FUNDS	2,633,802.00	0	0.00	0.00	0.00	0.00 %
*** 22 ISF - HEALTH SELECT 105	2,638,341.58	13,393,410	0.00	0.00	13,393,410.00	100.00 %

SRC FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201007			REMAINING ON 12/31/10	PERCENT REMAINING
		< - - - - - REVISED BUDGET	12/01/10 12/31/10	RECEIVED THRU 12/31/10		
092 INTEREST REVENUE	285,719.31	385,000	23,074.68	164,715.51	220,284.49	57.21 %
614 <DESC. NOT FOUND>	145,802.08	0	0.00	0.00	0.00	0.00 %
616 <DESC. NOT FOUND>	680,567.83	820,000	43,370.10	261,957.82	558,042.18	68.05 %
*** 25 OPEB REVOCABLE TRUST	1,112,089.22	1,205,000	66,444.78	426,673.33	778,326.67	64.59 %

SRC FD	PRIOR YEAR	REVIS	12/01/10	FISCAL YEAR 201007	REMA	PERCENT
001 47	ACTUAL	BUDGET	12/31/10	THRU 12/31/10	ON 12/31/10	REMAINING
001 MAINTENANCE LEVY	0.00	1,366,552	0.00	0.00	1,366,552.00	100.00 %
009 FISCAL DISPARITIES	0.00	206,987	0.00	0.00	206,987.00	100.00 %
092 INTEREST EARNINGS	0.00	375,000	0.00	0.00	375,000.00	100.00 %
234 HOMESTEAD MKT VAL CREDIT	0.00	77,744	0.00	0.00	77,744.00	100.00 %
*** 47 POST EMPLOYMENT BENEFITS	0.00	2,026,283	0.00	0.00	2,026,283.00	100.00 %
*** REPORT TOTALS:	139,247,680.69	162,845,064	4,995,112.26	62,794,901.45	100,050,162.55	61.43 %

STATEMENT OF EXPENDITURES

DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 12/01/10 TO 12/31/10

ACCT STATUS: Active and Next Year Accts ACCOUNT RANGES: 01- TO 99-

ZERO BALANCES: Suppress Zero Balances

SORTED BY: ACCOUNT FD ORG

SUBTOTALLED BY: ACCOUNT FD

SERIES TOTALS: <None Selected>

PAGE BREAK ON: <None Selected>

FD	PRIOR YEAR ACTUAL	< REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
01 GENERAL	107,400,275.02	106,345,185	8,541,676.66	41,687,553.51	500,196.25	64,157,435.24	60.32 %
02 FOOD SERVICE	4,265,454.09	4,048,636	325,688.22	1,585,987.90	4,716.97	2,457,931.13	60.71 %
03 TRANSPORTATION	6,175,031.07	6,361,101	139,718.11	1,471,811.40	52.68	4,889,236.92	76.86 %
04 COMMUNITY SERVICE	6,780,588.95	6,571,007	485,877.10	2,991,746.62	1,711.60	3,577,548.78	54.44 %
06 CAPITAL PROJECTS	10,030,899.92	2,800,000	262,813.52	657,031.68	5,850.00	2,137,118.32	76.32 %
42 07 DEBT SERVICE	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
08 FLEX BENEFIT FUND	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
09 SCHOLARSHIP FUND	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %
10 PRIN EARLY RET INS FUND	75,222.94	0	0.00	0.00		0.00	0.00 %
15 CAFE	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %
20 ISF - DENTAL	963,847.28	900,600	63,445.03	439,715.31		460,884.69	51.17 %
21 ISF - POST RETIREMENT BENEFITS	111,153.17	996,000	0.00	3,625.99-		999,625.99	100.36 %
22 ISF - HEALTH SELECT 105	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
25 OPEB REVOCABLE TRUST	2,119,932.04	2,188,556	116,704.03	681,427.23		1,507,128.77	68.86 %
47 POST EMPLOYMENT BENEFITS	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
*** REPORT TOTALS:	146,790,571.69	153,243,891	10,011,790.11	51,987,144.75	512,527.50	100,744,218.75	65.74 %

BURNSVILLE-EAGAN-SAVAGE

Independent School District 191

DISTRICT EXPENDITURE BUDGET

BY

OBJECT

WITHIN FUND

December, 2010

STATEMENT OF EXPENDITURES

DIST 0191 Burnsville-Eagan-Savage ISD191 ACCOUNTING PERIOD 12/01/10 TO 12/31/10

ACCT STATUS: Active and Next Year Accts ACCOUNT RANGES: 01 TO 99-999
 ZERO BALANCES: Suppress Zero Balances
 SORTED BY: ACCOUNT FD OBJ
 SUBTOTALLED BY: ACCOUNT FD OBJ
 SERIES TOTALS: ACCOUNT OBJ
 PAGE BREAK ON: <None Selected>

OBJ FD	PRIOR YEAR	< - - - - -	FISCAL YEAR 201007	- - - - - >			
100 01	ACTUAL	REVISED BUDGET	12/01/10 12/31/10	EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
100 SALARY CONTINGENCY	0.00	1,628,697	0.00	0.00		1,628,697.00	100.00 %
101 SALARIES PAYABLE	0.00	0	0.00	41,781.73		41,781.73-	0.00 %
110 ADMINISTRATION/SUPERVISION	4,196,024.05	4,774,966	368,662.38	2,204,731.06		2,570,234.94	53.82 %
117 MANAGERIAL-OPERATIONS	299,265.00	303,170	25,264.16	151,584.96		151,585.04	50.00 %
140 LICENSED CLASSROOM	32,733,761.39	34,617,578	2,874,794.29	12,811,444.64		21,806,133.36	62.99 %
141 NON-LIC - CLASSROOM	730,230.66	739,598	54,632.00	217,078.33		522,519.67	70.64 %
143 LIC - CLASSROOM SUPPORT	5,442,855.82	6,101,012	527,691.22	2,253,770.59		3,847,241.41	63.05 %
144 NON-LIC - CLASSROOM SUPPORT	886,510.20	753,713	64,867.21	276,995.99		476,717.01	63.24 %
145 SUBSTITUTE TEACHERS	1,125,217.40	927,537	142,994.39	392,861.21		534,675.79	57.64 %
146 SUBSTITUTE NON-LIC INSTRUCT	171,651.21	143,955	27,969.87	87,745.45		56,209.55	39.04 %
151 OCCUPATIONAL THERAPIST	538,282.87	555,330	46,278.30	226,744.17		328,585.83	59.16 %
152 SPEECH/LANGUAGE PATHOLOGIST	1,418,342.99	1,530,699	145,948.85	593,182.59		937,516.41	61.24 %
154 SCHOOL NURSE	574,940.74	599,536	50,021.88	224,371.25		375,164.75	62.57 %
156 SCHOOL SOCIAL WORKER	221,790.44	234,049	19,503.96	87,767.82		146,281.18	62.50 %
157 SCHOOL PSYCHOLOGIST	626,600.66	652,671	35,629.57	263,639.80		389,031.20	59.60 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
161 01							
161 EA PERSONAL CARE ASSISTANT	2,924,747.20	2,649,854	213,931.94	871,835.46		1,778,018.54	67.09 %
162 ONE TO ONE EA	75,881.29	312,889	33,002.36	102,479.15		210,409.85	67.24 %
163 EMPLOYEE INTERPRETER	1,890.00	2,000	0.00	800.00		1,200.00	60.00 %
165 SCHOOL COUNSELOR	697,622.54	663,536	55,945.78	243,943.59		419,592.41	63.23 %
170 SEC-CLERICAL-OTHER	2,903,328.83	3,009,558	247,168.06	1,315,538.95		1,694,019.05	56.28 %
171 TEMPORARY & OVERTIME	176,158.68	284,575	22,908.83	142,921.36		141,653.64	49.77 %
172 TECHNOLOGY SALARIES	213,477.72	204,213	12,994.23	96,824.98		107,388.02	52.58 %
45 174 CUSTODIAL SALARIES	3,312,183.76	3,388,267	287,952.31	1,682,763.34		1,705,503.66	50.33 %
175 CULTURAL LIASION	152,554.69	184,534	15,602.37	65,501.13		119,032.87	64.50 %
176 DRIVERS SALARIES	62,333.66	55,400	4,874.16	29,227.54		26,172.46	47.24 %
179 DAPE SPECIALISTS	363,423.28	400,056	33,290.60	148,287.52		251,768.48	62.93 %
185 LIC INSTR - OTHER	3,357,529.53	2,332,224	152,090.24	1,234,147.50		1,098,076.50	47.08 %
186 NON-LIC INSTR - OTHER	541,082.43	507,670	55,218.33	279,418.49		228,251.51	44.96 %
191 SEVERANCE PAY	1,150,000.00	1,000,000	0.01	3,150.01		996,849.99	99.68 %
195 CHARGEBACK SALARIES	48,000.00-	48,000-	0.00	0.00		48,000.00-	100.00 %
199 OFFICIALS-JUDGE-TIMEKPRS	32,290.00	35,508	1,117.45	11,484.88		24,023.12	67.65 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	64,881,977.04	68,544,795	5,520,354.75	26,062,023.49		42,482,771.51	61.97 %

OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
201 01	45,622.04	32,000	9,685.00	18,559.00		13,441.00	42.00 %
201 TUITION REIMBURSEMENT							
210 FICA	4,666,496.74	4,783,081	394,647.92	1,894,486.29		2,888,594.71	60.39 %
214 PERA	936,777.22	848,823	155,702.14	394,332.53		454,490.47	53.54 %
218 TRA	2,773,538.19	2,792,794	159,388.69	1,106,210.63		1,686,583.37	60.39 %
220 HEALTH INSURANCE	12,090,243.88	10,517,112	932,773.55	3,969,908.52		6,547,203.48	62.25 %
230 LIFE INSURANCE	77,516.36	105,033	9,048.96	38,568.89		66,464.11	63.27 %
235 DENTAL INSURANCE	569,947.28	576,043	51,535.36	220,434.71		355,608.29	61.73 %
46 240 LONG TERM DISABILITY	378,573.57	346,790	29,145.99	127,301.19		219,488.81	63.29 %
250 TSA MATCH	554,195.17	660,695	64,854.60	272,064.96		388,630.04	58.82 %
251 HEALTH REIMBURSEMENT	10,800.00	6,025	0.00	0.00		6,025.00	100.00 %
252 HEALTH SAVINGS PLAN	16,892.56	0	19,557.25	130,493.75		130,493.75-	0.00 %
253 TSA - DISTRICT MATCH	16,892.55-	0	19,557.25	154,488.85		154,488.85-	0.00 %
270 WORKERS COMP INS	279,773.70	406,151	41,662.69	163,034.99		243,116.01	59.85 %
280 REEMPLOYMENT COMP INS	252,004.05	260,000	0.00	129,617.36		130,382.64	50.14 %
295 EMPLOYEE BENEFITS CHGBK	12,000.00-	733,119	0.00	0.00		733,119.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	22,623,488.21	22,067,666	1,887,559.40	8,619,501.67		13,448,164.33	60.94 %
303 FED AWARDS UNDER \$25,000	229,794.45	148,852	35,563.65	84,768.29		64,083.71	43.05 %

OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
304 01							
304 FED AWARDS OVER \$25,000	66,532.92	25,828	1,582.61	4,920.00		20,908.00	80.95 %
305 PROF & TECH SERV	1,228,106.02	1,461,136	86,340.50	520,707.52	32,952.00	907,476.48	62.10 %
310 SCHOOL BOARD PER DIEM	42,600.00	42,600	3,550.00	21,300.00		21,300.00	50.00 %
319 OTHER PERSONAL SERVICES	99,935.91	137,395	7,712.10	47,192.05		90,202.95	65.65 %
320 COMMUNICATION SERVICES	296,153.54	402,247	8,886.06	65,874.23	14,787.50	321,585.27	79.94 %
321 PHONE-LONG DISTANCE	1,672.11	2,501	0.00	89.32		2,411.68	96.42 %
325 INTERDEPT POSTAGE	41,848.64	36,599	2,790.01	16,934.68		19,664.32	53.72 %
47 329 POSTAGE & PARCEL SERVICES	29,741.43	54,108	6,039.30	13,227.89		40,880.11	75.55 %
330 ELECTRICITY	829,142.50	646,800	75,679.26	380,905.71		265,894.29	41.10 %
331 WATER & SEWER	240,024.62	232,700	16,266.07	74,303.92		158,396.08	68.06 %
332 FIRM GAS	116,582.76	108,650	7,296.17	32,708.36		75,941.64	69.89 %
333 INTERRUPTIBLE GAS	383,924.71	602,000	46,508.78	64,613.89		537,386.11	89.26 %
334 REFUSE REMOVAL	55,310.48	40,000	0.00	24,263.89		15,736.11	39.34 %
340 PROPERTY/LIABILITY INSURANCE	202,268.83	500,000	16,494.70	159,465.54		340,534.46	68.10 %
350 REPAIRS/MAINT SERVICES	381,386.37	321,787	6,839.55-	59,137.53	1,029.00	261,620.47	81.30 %
351 REPAIR/MAINT - BLDG	390,584.22	470,500	28,917.73	334,259.07	7,878.53	128,362.40	27.28 %
352 REPAIR/MAINT VEHICLE	9,385.84	20,000	314.38	3,494.98		16,505.02	82.52 %

OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
353 01	15,732.87	7,960	808.00	9,569.18	7,263.00	8,872.18-	111.45-%
353 REPAIR/MAINT - SITE							
357 DEAF INTERPRETER	1,145.50	2,000	70.00	598.00		1,402.00	70.10 %
358 CONSULTANT INTERPERTER	56,725.50	47,000	2,855.00	23,665.50		23,334.50	49.64 %
360 TRANS-CONTRACTS	583.80	73,947	0.00	240.01		73,706.99	99.67 %
361 TRANS-CONTRACTS	216,169.24	148,139	17,578.20	79,017.48		69,121.52	46.65 %
363 SNOW REMOVAL	15,083.20	12,000	11,675.50	12,123.25		123.25-	1.02-%
365 TRANS-FUEL CHARGBACK	47,991.45	73,903	1,344.96	7,261.71		66,641.29	90.17 %
366 TRAVEL/CONFERENCES	268,846.84	291,626	19,641.18	84,130.54	7,840.00	199,655.46	68.46 %
368 FEDERAL OUT-OF-STATE TRAVEL	2,911.37	8,200	0.00	2,137.05		6,062.95	73.93 %
369 ENTRY FEES/STUDENT TRAV ALLOW	185.00	400	0.00	205.00		195.00	48.75 %
370 RENTALS & LEASES	901,391.79	730,698	85,437.07	451,616.50	113,644.67	165,436.83	22.64 %
380 ADVERTISING	14,700.97	51,600	2,018.89	12,493.37		39,106.63	75.78 %
381 PRINTING-BINDING	77,233.77	89,380	611.87	28,482.06	98.00	60,799.94	68.02 %
385 INTERDEPT PRINTING	113.45-	4,105	7.12-	26.03-		4,131.03	100.63 %
390 TUITION-MN ISD	788,143.61	745,355	8,527.49-	289,338.44		456,016.56	61.18 %
391 COST SHARING PAYMTS-MN ISD	27,979.51	30,000	0.00	0.00		30,000.00	100.00 %
392 <DESC. NOT FOUND>	3,383.68	5,000	2,009.06	8,353.46		3,353.46-	67.06-%

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OBJ FD	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
393 01							
393 SPEC ED CONTRACTED SERVICES	29,936.33	3,100	0.00	3,382.96		282.96-	9.12-%
394 REGIST/ENTRY FEES	386,075.03	317,961	35,048.68	182,558.90		135,402.10	42.58 %
396 SALARIES	267,766.81	107,700	0.00	0.00		107,700.00	100.00 %
397 BENEFITS	91,365.50	94,084	0.00	0.00		94,084.00	100.00 %
398 MISC CHARGEBACK	121,949.00-	110,000-	0.00	0.00		110,000.00-	100.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	7,736,284.67	7,987,861	507,665.57	3,103,314.25	185,492.70	4,699,054.05	58.82 %
400 SUPPLIES CONTINGENCY	121.00	834,247-	0.00	14.00		834,261.00-	100.00 %
401 GENERAL SUPPLIES	1,032,950.18	1,235,492	72,468.35	464,617.47	36,193.86	734,680.67	59.46 %
402 XEROX SUPPLIES	12,788.96	16,406	679.23	3,920.85	1,113.00	11,372.15	69.31 %
410 CUSTODIAL SUPPLIES	386,398.06	331,600	23,045.60	121,176.26	10,087.11	200,336.63	60.41 %
411 GROUNDS SUPPLIES	49,366.72	35,000	0.00	34,813.51	6,809.32	6,622.83-	18.92-%
412 OPERATIONS UNIFORMS	13,523.30	18,000	0.00	13,483.24		4,516.76	25.09 %
420 REPAIR SUPPLIES	124,213.24	66,150	15,089.54	120,546.16	103,828.18	158,224.34-	239.19-%
421 REPAIR PARTS - BLDG	77,328.08	93,440	1,505.90	6,455.05		86,984.95	93.09 %
422 REPAIR PARTS - VEHICLES	18,806.99	10,000	378.77	6,246.40	2,193.65	1,559.95	15.59 %
423 REPAIR PARTS - SITE	1,262.62	8,060	0.00	0.00		8,060.00	100.00 %
430 INSTRUCT SUPPLIES	573,698.17	453,129	23,100.26	162,648.68	19,671.13	270,809.19	59.76 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
433 01							
433 INDIVID INSTR MATERIALS	376,457.54	224,240	16,556.55	61,106.50	12,241.73	150,891.77	67.29 %
437 PROPANE	968.49-	10,000	0.00	0.00		10,000.00	100.00 %
438 FUEL OIL	7,431.65	0	0.00	23,079.31		23,079.31-	0.00 %
442 GAS/OIL - VEHICLES	23,189.74	26,000	1,043.18	3,759.87		22,240.13	85.53 %
450 MATERIALS FOR RESALE	91,037.02	7,774	1,553.82	26,204.16	5,718.55	24,148.71-	310.63-%
460 TEXT & WORKBOOKS	575,226.63	611,792	6,938.62	419,179.65	15,431.18	177,181.17	28.96 %
461 STANDARDIZED TESTS	103,462.37	124,585	12,877.17	101,725.64	195.00	22,664.36	18.19 %
470 MEDIA RESOURCES	69,692.82	76,811	6,367.24	15,981.74	26,641.55	34,187.71	44.50 %
480 AUDIO VISUAL AIDS	1,096.91	2,160	0.00	911.03	185.99	1,062.98	49.21 %
489 PERIODICALS-PAPERS	20,627.75	18,649	0.00	15,778.67	484.28	2,386.05	12.79 %
490 FOOD	38,436.67	38,699	2,248.93	12,110.90	1,988.51	24,599.59	63.56 %
499 WAREHOUSE INVENTORY ADJ	19.54	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	3,596,167.47	2,573,740	183,853.16	1,613,759.09	242,783.04	717,197.87	27.86 %
500 CAPITAL CONTINGENCY	0.00	8,000	0.00	0.00		8,000.00	100.00 %
510 SITE IMPROVEMENTS	19,369.99	29,900	0.00	872.20		29,027.80	97.08 %
520 BLDG ACQUISTION & CONSTRUCTION	264,877.40	1,089,240	200,000.00	205,890.75	0.02	883,349.23	81.09 %
530 EQUIPMENT PURCHASED	491,232.35	576,460	3,265.75	111,085.75	18,596.43	446,777.82	77.50 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
533 01							
533 OTH EQUIP-DIRECT INSTRUCTION	19,854.10	60,452	0.00	13,941.68	3,744.42	42,765.90	70.74 %
535 CAPITAL LEASES	1,103,500.00	0	0.00	0.00		0.00	0.00 %
550 OTHER VEHICLES PURCHASED	35,645.00	5,000	0.00	0.00		5,000.00	100.00 %
555 TECHNOLOGY EQUIPMENT	1,288,806.52	1,328,022	63,259.46	630,613.97	37,724.86	659,683.17	49.67 %
556 TECH EQUIP-SP ED DIRECT INSTR	256,763.12	330,200	2,742.50	298,774.80	1,760.18	29,665.02	8.98 %
580 PRINCIPAL ON CERTIFICATES	290,074.47	510,882	179,410.12	323,656.00		187,226.00	36.64 %
581 INTEREST ON CERT OF PART	198,057.86	228,844	0.00	20,580.28		208,263.72	91.00 %
589 LEASE TRANSACTONS	1,103,500.00-	0	0.00	0.00		0.00	0.00 %
590 OTHER CAPITAL EXPENSE	122,956.11	49,101	0.00	43,374.73		5,726.27	11.66 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	2,987,636.92	4,216,101	448,677.83	1,648,790.16	61,825.91	2,505,484.93	59.42 %
740 INTEREST EXPENSE	33,909.38	10,000	0.00	0.00		10,000.00	100.00 %
** TOTAL OBJ SERIES: 700-799 DEBT SERVICE	33,909.38	10,000	0.00	0.00		10,000.00	100.00 %
820 DUES, MBRSHPS, LICENSES & FEES	112,572.94	154,713	3,523.95	113,840.00	10,094.60	30,778.40	19.89 %
821 REGIONAL MEM DUES	405,574.00	460,206	0.00	433,247.00		26,959.00	5.85 %
896 TAXES AND SPECIAL ASSESSMENTS	42,811.56	88,000	0.00	79,773.85		8,226.15	9.34 %
898 STUDENT SCHOLARSHIPS	61,077.00	75,304	9,958.00-	13,304.00		62,000.00	82.33 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	622,035.50	778,223	6,434.05-	640,164.85	10,094.60	127,963.55	16.44 %
910 TRANSFERS TO OTHER FUNDS	4,918,775.83	166,799	0.00	0.00		166,799.00	100.00 %
** TOTAL OBJ SERIES: 900-999 OTHER FINANCING USES	4,918,775.83	166,799	0.00	0.00		166,799.00	100.00 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
910 01							
*** 01 GENERAL	107,400,275.02	106,345,185	8,541,676.66	41,687,553.51	500,196.25	64,157,435.24	60.32 %
110 ADMIN/SUPERVISION	109,705.01	159,276	13,273.00	81,101.21		78,174.79	49.08 %
170 SEC-CLERICAL-OTHER	47,251.44	47,815	3,984.60	23,907.60		23,907.40	49.99 %
171 CASUAL & OVERTIME	52,293.62	0	0.00	6,825.00		6,825.00-	0.00 %
172 TECHNOLOGY SALARIES	8,384.00	0	0.00	0.00		0.00	0.00 %
175 SALARY TRANSFERS-CLERICAL	26,471.48	27,032	2,238.88	13,904.66		13,127.34	48.56 %
176 DRIVERS SALARIES	19,282.42	16,245	1,559.74	9,344.50		6,900.50	42.47 %
177 SUBSTITUTE CAFETERIA SALARIES	26,342.21	20,400	6,138.39	10,019.11		10,380.89	50.88 %
178 CAFETERIA SALARIES	1,277,287.53	1,245,528	104,394.88	442,554.89		802,973.11	64.46 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	1,567,017.71	1,516,296	131,589.49	587,656.97		928,639.03	61.24 %
210 FICA	115,129.14	113,600	9,576.76	43,260.17		70,339.83	61.91 %
214 PERA	110,537.36	103,664	8,915.86	40,022.09		63,641.91	61.39 %
220 HEALTH INSURANCE	296,486.56	239,884	20,907.92	88,526.28		151,357.72	63.09 %
230 LIFE INSURANCE	2,189.29	2,776	235.20	1,018.91		1,757.09	63.29 %
235 DENTAL INSURANCE	12,886.30	12,424	1,112.98	4,596.39		7,827.61	63.00 %
240 LONG TERM DISABILITY	7,334.77	7,010	564.59	2,516.21		4,493.79	64.10 %
250 TSA MATCH	17,833.30	21,576	1,700.82	7,478.27		14,097.73	65.33 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
251 02	189.65	0	0.00	0.00		0.00	0.00 %
251 HEALTH REIMBURSEMENT							
252 <DESC. NOT FOUND>	0.00	0	0.00	801.35		801.35-	0.00 %
260 OTHER EMPLOYEES BENEFITS	8,550.62	7,650	0.00	8,335.62		685.62-	8.96-%
270 WORKERS COMP INS	12,023.47	24,000	130.44	130.44		23,869.56	99.45 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	583,160.46	532,584	43,144.57	196,685.73		335,898.27	63.06 %
305 PROF & TECH SERV	9,812.50	20,000	0.00	2,900.00		17,100.00	85.50 %
320 COMMUNICATION SERVICES	189.49	0	0.00	0.00		0.00	0.00 %
325 INTERDEPT POSTAGE	3,992.91	5,000	41.43	3,609.33		1,390.67	27.81 %
329 POSTAGE & PARCEL SERVICES	986.08	0	0.00	36.73		36.73-	0.00 %
334 REFUSE REMOVAL	44,248.27	50,000	0.00	19,087.66		30,912.34	61.82 %
350 REPAIR/MAINT SERVICES	24,156.01	40,000	1,884.18	12,636.47		27,363.53	68.40 %
366 TRAVEL - BUSINESS	6,125.41	10,000	721.00	4,591.51		5,408.49	54.08 %
385 INTERDEPT PRINTING	34.30	0	0.00	4.26		4.26-	0.00 %
398 MISC CHARGEBACK	110,000.00	110,000	0.00	0.00		110,000.00	100.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	199,544.97	235,000	2,646.61	42,865.96		192,134.04	81.75 %
401 GENERAL SUPPLIES	141,677.41	129,950	10,779.12	54,862.03	21.96	75,066.01	57.76 %
490 FOOD	1,349,495.29	1,249,831	112,735.69	622,857.30		626,973.70	50.16 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
491 02							
491 COMMODITIES USED	118,127.65	135,000	0.00	0.00		135,000.00	100.00 %
495 MILK	196,552.94	159,975	24,306.84	69,337.86		90,637.14	56.65 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	1,805,853.29	1,674,756	147,821.65	747,057.19	21.96	927,676.85	55.39 %
530 EQUIPMENT PURCHASE	82,588.24	70,000	468.00	5,138.00	4,695.00	60,167.00	85.95 %
555 TECHNOLOGY EQUIPMENT	22,374.90	15,000	17.90	6,114.05	0.01	8,885.94	59.23 %
590 OTHER CAPITAL EXPENSE	140.02	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	105,103.16	85,000	485.90	11,252.05	4,695.01	69,052.94	81.23 %
820 DUES & MEMBERSHIPS	4,774.50	5,000	0.00	470.00		4,530.00	90.60 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	4,774.50	5,000	0.00	470.00		4,530.00	90.60 %
*** 02 FOOD SERVICE	4,265,454.09	4,048,636	325,688.22	1,585,987.90	4,716.97	2,457,931.13	60.71 %
110 ADMIN/SUPERVISION	52,569.09	39,094	3,257.78	19,546.67		19,547.33	50.00 %
144 NON-LIC SUPPORT	42,595.41	46,168	3,966.33	15,931.26		30,236.74	65.49 %
170 SEC-CLERICAL-OTHER	146,677.95	108,096	696.92	54,152.01		53,943.99	49.90 %
171 CASUAL & OVERTIME	7,756.22	0	1,384.84	8,239.14		8,239.14	0.00 %
185 LIC INSTR - OTHER	0.00	0	0.00	1,329.21		1,329.21	0.00 %
186 NON-LIC INSTR - OTHER	0.00	0	0.00	343.10		343.10	0.00 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	249,598.67	193,358	7,912.03	99,541.39		93,816.61	48.51 %
210 FICA	16,184.04	14,771	616.37	7,377.93		7,393.07	50.05 %
214 PERA	14,523.99	13,139	520.79	6,627.47		6,511.53	49.55 %

OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
218 03							
218 TRA	306.80	312	25.96	251.56		60.44	19.37 %
220 HEALTH INSURANCE	48,495.27	33,776	1,574.63	16,300.33		17,475.67	51.73 %
230 LIFE INSURANCE	394.75	409	21.24	196.54		212.46	51.94 %
235 DENTAL INSURANCE	2,334.84	1,867	123.04	920.46		946.54	50.69 %
240 LONG TERM DISABILITY	1,560.10	1,067	48.57	550.88		516.12	48.37 %
250 TSA MATCH	2,338.33	2,825	154.22	1,250.32		1,574.68	55.74 %
252 HEALTH SAVINGS PLAN	0.00	0	0.00	15,576.96		15,576.96-	0.00 %
270 WORKERS COMP INS	0.00	477	0.00	0.00		477.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	86,138.12	68,643	3,084.82	49,052.45		19,590.55	28.53 %
305 PROF & TECH SERV	4,870.00	7,000	0.00	0.00		7,000.00	100.00 %
325 INTERDEPT POSTAGE	3,156.81	3,000	20.41	2,020.78		979.22	32.64 %
329 POSTAGE & PARCEL	0.00	0	0.00	1,171.47		1,171.47-	0.00 %
350 REPAIRS-MAINT SERV	384.75	1,000	0.00	216.00		784.00	78.40 %
352 REPAIR-MAINT VEHICLE	4,329.92	2,000	0.00	0.00		2,000.00	100.00 %
361 TRAN - CONTRACTS	5,042,589.76	5,221,000	26,610.77	1,052,282.95		4,168,717.05	79.84 %
362 EXP IN LIEU OF TRANS	126,803.19	140,000	0.00	2,199.81		137,800.19	98.42 %
363 SNOW REMOVAL	135,748.57	135,000	10,917.00	10,917.00		124,083.00	91.91 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
365 03							
365 TRAN - FUEL CHGBK	50,516.15-	0	1,355.22-	9,158.16-		9,158.16	0.00 %
366 TRAVEL-BUSINESS	72.44	6,400	0.00	0.00		6,400.00	100.00 %
381 PRINTING-BINDING	2,165.28	7,000	0.00	2,796.00		4,204.00	60.05 %
385 INTERDEPT PRINTING	79.15	1,500	7.12	21.77		1,478.23	98.54 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	5,269,683.72	5,523,900	36,200.08	1,062,467.62		4,461,432.38	80.76 %
401 GENERAL SUPPLIES	22,415.00	10,000	2,936.41	5,557.80		4,442.20	44.42 %
442 GAS/OIL-NOT BUILD'G	542,460.56	557,000	89,584.77	248,992.14		308,007.86	55.29 %
489 PERIODIALS-PAPERS	0.00	200	0.00	217.00		17.00-	8.50-%
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	564,875.56	567,200	92,521.18	254,766.94		312,433.06	55.08 %
555 TECHNOLOGY EQUIPMENT	0.00	0	0.00	1,121.00		1,121.00-	0.00 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	0.00	0	0.00	1,121.00		1,121.00-	0.00 %
820 DUES & MEMBERSHIPS	4,735.00	8,000	0.00	4,862.00	52.68	3,085.32	38.56 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	4,735.00	8,000	0.00	4,862.00	52.68	3,085.32	38.56 %
*** 03 TRANSPORTATION	6,175,031.07	6,361,101	139,718.11	1,471,811.40	52.68	4,889,236.92	76.86 %
100 SALARY CONTINGENCY	0.00	239,677	0.00	0.00		239,677.00	100.00 %
110 ADMIN/SUPERVISION	329,945.47	351,292	39,580.01	180,244.79		171,047.21	48.69 %
120 ECFE/SCHOOL READINESS COOR	127,462.13	125,103	10,425.24	62,551.44		62,551.56	50.00 %
140 LIC CLASSROOM	687,630.41	717,124	59,623.29	303,328.46		413,795.54	57.70 %
141 NON-LIC CLASSROOM	1,346,250.51	1,227,377	102,408.51	601,455.89		625,921.11	50.99 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
143 04	15,684.16	11,813	984.40	4,429.80		7,383.20	62.50 %
143 LIC CLASSROOM SUPPORT							
145 LICENSED SUBSTITUTE - DAILY	1,069.74	0	0.00	59.33		59.33-	0.00 %
146 SUBSTITUTE NON-LIC INSTRUCT	105.28	0	0.00	0.00		0.00	0.00 %
154 SCHOOL NURSE	21,162.36	25,494	2,124.46	9,560.07		15,933.93	62.50 %
163 <DESC. NOT FOUND>	416.43	0	0.00	0.00		0.00	0.00 %
170 SEC-CLERICAL-OTHER	316,830.00	275,572	21,144.89	135,124.04		140,447.96	50.96 %
171 CASUAL & OVERTIME	69,490.36	66,800	3,409.19	21,367.47		45,432.53	68.01 %
175 SAL TRANSFERS-CLERICAL	48,952.70	49,776	4,106.10	26,050.74		23,725.26	47.66 %
176 DRIVERS SALARIES	4,159.81	4,061	389.94	2,336.15		1,724.85	42.47 %
179 OTHER SALARIES	2,696.38	0	364.16	764.98		764.98-	0.00 %
185 LIC INSTRUCT - OTHER	257,036.92	223,867	14,104.90	80,811.95		143,055.05	63.90 %
186 NON-LIC INSTR - OTHER	850,989.76	715,640	58,052.45	472,341.29		243,298.71	33.99 %
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	4,127,882.42	4,081,596	316,717.54	1,900,426.40		2,181,169.60	53.43 %
201 TUITION REIMB	16,465.75	13,200	0.00	3,190.12		10,009.88	75.83 %
210 FICA	295,966.85	300,555	22,729.11	137,840.55		162,714.45	54.13 %
214 PERA	186,019.11	244,331	11,722.82	78,542.22		165,788.78	67.85 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
218 04							
218 TRA	69,756.09	83,852	7,262.83	32,131.34		51,720.66	61.68 %
220 HEALTH INSURANCE	629,780.45	529,343	46,228.45	252,746.53		276,596.47	52.25 %
230 LIFE INSURANCE	3,498.15	4,458	394.87	2,008.31		2,449.69	54.95 %
235 DENTAL INSURANCE	30,038.43	29,020	2,565.62	13,557.24		15,462.76	53.28 %
240 LONG TERM DISABILITY	18,518.10	16,343	1,360.80	7,317.44		9,025.56	55.22 %
250 TSA MATCH	19,244.15	21,391	1,669.45	9,315.72		12,075.28	56.45 %
251 HEALTH REIMBURSEMENT	0.00	400	0.00	0.00		400.00	100.00 %
252 <DESC. NOT FOUND>	0.00	0	0.00	2,404.06		2,404.06-	0.00 %
270 WORKERS COMP INS	2,141.83-	22,793	0.00	646.65		22,146.35	97.16 %
295 EMPLOYEE BENEFITS	12,000.00	12,000	0.00	0.00		12,000.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	1,279,145.25	1,277,686	93,933.95	539,700.18		737,985.82	57.75 %
305 PROF & TECH SERVICES	463,552.89	398,031	22,521.37	187,483.54		210,547.46	52.89 %
319 OTHER PERS SERV	763.30	1,000	35.70	634.25		365.75	36.57 %
320 COMMUNICATION SERVICES	3,871.42	12,700	327.50	3,000.39		9,699.61	76.37 %
325 INTERDEPT POSTAGE	13,780.00	11,760	1,696.01	5,526.69		6,233.31	53.00 %
329 POSTAGE & PARCEL	415.41	6,400	0.00	299.68		6,100.32	95.31 %
330 ELECTRICITY	46,804.53	55,000	0.00	0.00		55,000.00	100.00 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
331 04	3,491.29	5,000	0.00	0.00		5,000.00	100.00 %
331 WATER & SEWER	3,491.29	5,000	0.00	0.00		5,000.00	100.00 %
332 NATURAL GAS	13,949.87	30,000	0.00	0.00		30,000.00	100.00 %
334 REFUSE REMOVAL	11,062.08	8,000	0.00	4,771.90		3,228.10	40.35 %
350 REPAIRS-MAINT SERV	75,458.08	70,113	12,729.16	20,670.46		49,442.54	70.51 %
361 TRANS CONTRACTS	46,021.89	40,000	67.58	18,672.75		21,327.25	53.31 %
365 TRANS FUEL CHGBK	2,524.70	2,950	0.00	1,987.01		962.99	32.64 %
366 TRAVEL-BUSINESS	5,769.77	11,215	306.38	5,783.71		5,431.29	48.42 %
370 RENTALS & LEASES	21,985.36	15,000	917.35	6,341.61		8,658.39	57.72 %
380 ADVERTISING	1,260.00	3,100	0.00	0.00		3,100.00	100.00 %
381 PRINTING-BINDING	128,669.65	128,710	602.16	56,409.54		72,300.46	56.17 %
394 REGIST/ENTRY FEES	92,728.01	44,100	4,638.00	57,017.44		12,917.44	29.29 %
398 MISC CHARGEBACK	11,949.00	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	944,057.25	843,079	43,841.21	368,598.97		474,480.03	56.27 %
401 GENERAL SUPPLIES	115,888.03	101,175	4,938.37	39,445.63	84.02	61,645.35	60.92 %
430 INSTRUCT SUPPLIES	39,008.97	32,950	535.40	8,037.37	45.08	24,867.55	75.47 %
433 INDIVID INSTR MAT	5,696.92	31,039	0.00	2,023.09		29,015.91	93.48 %
450 MATERIALS FOR RESALE	8,925.94	10,100	673.61	12,399.72	1,582.50	3,882.22	38.43 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
460 04	43,253.28	52,382	1,272.02	34,920.94		17,461.06	33.33 %
460 TEXT & WORKBOOKS							
461 STANDARDIZED TESTS	675.00	0	0.00	0.00		0.00	0.00 %
489 PERIODIALS-PAPERS	196.41	1,050	0.00	618.99		431.01	41.04 %
490 FOOD	181,820.04	99,765	22,805.25	64,214.74		35,550.26	35.63 %
495 MILK	11,598.72	7,500	1,109.75	4,410.39		3,089.61	41.19 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	407,063.31	335,961	31,334.40	166,070.87	1,711.60	168,178.53	50.05 %
530 EQUIP PURCH - NEW	11,228.23	10,100	0.00	2,925.71		7,174.29	71.03 %
09 555 TECHNOLOGY EQUIPMENT	1,492.26	10,500	0.00	2,460.00		8,040.00	76.57 %
590 OTHER CAP [SOFTWARE]	6,482.91	5,300	0.00	9,389.49		4,089.49	77.16 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	19,203.40	25,900	0.00	14,775.20		11,124.80	42.95 %
820 DUES & MEMBERSHIPS	3,237.32	5,785	50.00	2,175.00		3,610.00	62.40 %
899 MISC EXPENSES	0.00	1,000	0.00	0.00		1,000.00	100.00 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	3,237.32	6,785	50.00	2,175.00		4,610.00	67.94 %
*** 04 COMMUNITY SERVICE	6,780,588.95	6,571,007	485,877.10	2,991,746.62	1,711.60	3,577,548.78	54.44 %
305 PROF & TECH SERV	343,064.19	2,525,000	258,451.52	496,020.97		2,028,979.03	80.35 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	343,064.19	2,525,000	258,451.52	496,020.97		2,028,979.03	80.35 %
520 BUILDING CONSTRUCTION	9,687,835.73	275,000	4,362.00	161,010.71	5,850.00	108,139.29	39.32 %
** TOTAL OBJ SERIES: 500-599 CAPITAL EXPENDITURES	9,687,835.73	275,000	4,362.00	161,010.71	5,850.00	108,139.29	39.32 %
*** 06 CAPITAL PROJECTS	10,030,899.92	2,800,000	262,813.52	657,031.68	5,850.00	2,137,118.32	76.32 %
710 BOND, PRINCIPAL	3,750,000.00	3,895,000	0.00	0.00		3,895,000.00	100.00 %

OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
720 07							
720 BOND, INTEREST	3,237,782.08	3,103,982	0.00	2,045,816.26		1,058,165.74	34.09 %
790 OTHER DEBT SERV EXP	2,150.00	5,500	400.00	850.00		4,650.00	84.54 %
** TOTAL OBJ SERIES: 700-799 DEBT SERVICE	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
*** 07 DEBT SERVICE	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
299 OTHER EMPLOYEE BENEFITS	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
*** 08 FLEX BENEFIT FUND	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
394 REGIST/ENTRY FEES	12,432.00	0	0.00	575.00		575.00-	0.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	12,432.00	0	0.00	575.00		575.00-	0.00 %
401 GENERAL SUPPLIES	559.50	0	0.00	279.75-		279.75	0.00 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	559.50	0	0.00	279.75-		279.75	0.00 %
898 STUDENT SCHOLARSHIPS	39,366.25	42,000	0.00	10,750.00		31,250.00	74.40 %
899 STUDENT SCHOLARSHIPS	6,000.00	0	0.00	2,000.00		2,000.00-	0.00 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	45,366.25	42,000	0.00	12,750.00		29,250.00	69.64 %
*** 09 SCHOLARSHIP FUND	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %
235 DENTAL INSURANCE	75,222.94	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	75,222.94	0	0.00	0.00		0.00	0.00 %
*** 10 PRIN EARLY RET INS FUND	75,222.94	0	0.00	0.00		0.00	0.00 %
186 NON-LIC INSTR - OTHER	31,295.34	32,706	3,149.89	11,535.22		21,170.78	64.73 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	31,295.34	32,706	3,149.89	11,535.22		21,170.78	64.73 %
210 FICA	2,394.05	2,502	240.97	882.46		1,619.54	64.72 %
214 PERA	1,442.91	2,289	156.60	592.62		1,696.38	74.11 %

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OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
218 15							
218 TRA	28.89-	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	3,808.07	4,791	397.57	1,475.08		3,315.92	69.21 %
305 PROF & TECH SERV	2,219.06	2,865	0.00	509.75		2,355.25	82.20 %
366 TRAVEL/CONFERENCES	61.19	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	2,280.25	2,865	0.00	509.75		2,355.25	82.20 %
401 GENERAL SUPPLIES	812.87	300	0.00	319.00		19.00-	6.33-%
450 MATERIALS FOR RESALE	44,599.06	54,150	5,540.69	23,162.99		30,987.01	57.22 %
0499 <DESC. NOT FOUND>	1,273.98-	0	0.00	1,273.98-		1,273.98	0.00 %
** TOTAL OBJ SERIES: 400-499 SUPPLIES AND MATR'LS	44,137.95	54,450	5,540.69	22,208.01		32,241.99	59.21 %
820 DUES, MBRSHPS, LICENSES & FEES	507.39	452	0.00	367.00		85.00	18.80 %
** TOTAL OBJ SERIES: 800-899 OTHER EXPENDITURES	507.39	452	0.00	367.00		85.00	18.80 %
*** 15 CAFE	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %
299 DENTAL CLAIMS	883,601.67	828,000	56,740.48	399,816.13		428,183.87	51.71 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	883,601.67	828,000	56,740.48	399,816.13		428,183.87	51.71 %
305 PROF & TECH SERV	80,245.61	72,600	6,704.55	39,899.18		32,700.82	45.04 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	80,245.61	72,600	6,704.55	39,899.18		32,700.82	45.04 %
*** 20 ISF - DENTAL	963,847.28	900,600	63,445.03	439,715.31		460,884.69	51.17 %
191 SEVERANCE PAY	958,780.26	996,000	0.00	0.00		996,000.00	100.00 %
192 CHANGE TO OPEB SEV LIABILITY	856,994.19-	0	0.00	0.00		0.00	0.00 %
** TOTAL OBJ SERIES: 100-199 SALARIES AND WAGES	101,786.07	996,000	0.00	0.00		996,000.00	100.00 %

OBJ FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
210 21							
210 FICA	9,367.10	0	0.00	3,625.99-		3,625.99	0.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	9,367.10	0	0.00	3,625.99-		3,625.99	0.00 %
*** 21 ISF - POST RETIREMENT BENEFIT	111,153.17	996,000	0.00	3,625.99-		999,625.99	100.36 %
220 HEALTH INSURANCE	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
*** 22 ISF - HEALTH SELECT 105	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
220 <DESC. NOT FOUND>	1,971,102.11	2,037,803	110,204.13	641,704.51		1,396,098.49	68.50 %
230 <DESC. NOT FOUND>	45,662.45	45,077	225.60	1,328.00		43,749.00	97.05 %
235 <DESC. NOT FOUND>	102,959.18	105,676	6,274.30	38,269.74		67,406.26	63.78 %
** TOTAL OBJ SERIES: 200-299 EMPLOYEE BENEFITS	2,119,723.74	2,188,556	116,704.03	681,302.25		1,507,253.75	68.86 %
305 <DESC. NOT FOUND>	208.30	0	0.00	124.98		124.98-	0.00 %
** TOTAL OBJ SERIES: 300-399 PURCHASED SERVICES	208.30	0	0.00	124.98		124.98-	0.00 %
*** 25 OPEB REVOCABLE TRUST	2,119,932.04	2,188,556	116,704.03	681,427.23		1,507,128.77	68.86 %
710 BOND, PRINCIPAL	0.00	585,000	0.00	0.00		585,000.00	100.00 %
720 BOND, INTEREST	781,890.00	987,650	0.00	0.00		987,650.00	100.00 %
** TOTAL OBJ SERIES: 700-799 DEBT SERVICE	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
*** 47 POST EMPLOYMENT BENEFITS	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
*** REPORT TOTALS:	146,790,571.69	153,243,891	10,011,790.11	51,987,144.75	512,527.50	100,744,218.75	65.74 %

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BURNSVILLE-EAGAN-SAVAGE

Independent School District 191

DISTRICT EXPENDITURES

BY

PROGRAM/DEPARTMENT

WITHIN FUND

December, 2010

ACCT STATUS: Active and Next Year Accts ACCOUNT RANGES: 01- TO 99-999
 ZERO BALANCES: Suppress Zero Balances
 SORTED BY: ACCOUNT FD PRG
 SUBTOTALLED BY: ACCOUNT FD PRG
 SERIES TOTALS: ACCOUNT PRG
 PAGE BREAK ON: <None Selected>

PRG FD	PRIOR YEAR ACTUAL	REVISD BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
010 01							
010 BOARD OF EDUCATION	83,111.70	141,798	4,440.46	59,596.31	226.00	81,975.69	57.81 %
020 SUPERINTENDENT	328,385.92	320,926	9,547.39	135,278.98		185,647.02	57.84 %
030 ASSIST SUP'T	75,452.85	198,650	13.39	2,560.12		196,089.88	98.71 %
050 SCHOOL ADMINISTRATION	4,312,187.18	4,308,414	345,897.13	1,918,376.68	3,313.27	2,386,724.05	55.39 %
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	4,799,137.65	4,969,788	359,898.37	2,115,812.09	3,539.27	2,850,436.64	57.35 %
05105 GEN ADMIN SUPPORT	146,813.50	180,799	11,328.08	104,215.56	2,323.14	74,260.30	41.07 %
107 OTH ADMIN SUPPORT	0.01	0	0.00	0.00		0.00	0.00 %
110 BUSINESS SERVICES	1,431,467.12	1,268,221	101,346.28	658,370.14	52.69	609,798.17	48.08 %
130 COMMUNITY RELATIONS	326,070.85	356,244	16,426.10	155,734.60	14,000.00	186,509.40	52.35 %
140 DATA PROCESSING	730,761.96	771,955	12,009.79	545,081.14	305.75	226,568.11	29.34 %
150 LEGAL SERVICES	13,953.70	64,000	0.00	4,574.80		59,425.20	92.85 %
160 HUMAN RESOURCES	635,318.33	716,952	59,609.48	373,364.44	52.68	343,534.88	47.91 %
170 PRINTING	31,961.10	38,000	2,834.71	23,982.67	162.73	13,854.60	36.45 %
180 CENSUS	27,437.27	125,482	9,322.86	57,808.65	1,697.00	65,976.35	52.57 %
195 COMMUNITY PARTNERSHIP	650.00	0	0.00	0.00		0.00	0.00 %

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
197 01	24,336.20	171,223	270.08	11,088.22		160,134.78	93.52 %
199 SCHOOL ELECTIONS	0.00	18,400	0.00	2,213.37		16,186.63	87.97 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	3,368,770.04	3,711,276	213,147.38	1,936,433.59	18,593.99	1,756,248.42	47.32 %
201 KINDERGARTEN	1,565,923.38	1,588,365	132,196.56	586,547.12	124.09	1,001,693.79	63.06 %
202 PRIMARY (1-3)	8,226,805.94	8,418,393	703,411.62	3,097,369.41	106.68	5,320,916.91	63.20 %
203 INTERMEDIATE (4-6)	9,621,195.94	9,934,185	859,298.38	3,808,495.81	82,161.85	6,043,527.34	60.83 %
204 TITLE II TEACHER TRAINING	327,511.52	293,963	22,719.92	98,621.25		195,341.75	66.45 %
205 TITLE III - LEP	198,583.84	242,661	32,233.79	81,785.55		160,875.45	66.29 %
208 ELE/SEC MIDDLE SCH'L	7,659.65	7,500	479.35	948.50		6,551.50	87.35 %
211 SECONDARY ED-GENERAL	4,457,304.91	3,361,440	239,870.33	1,554,978.55	59,803.22	1,746,658.23	51.96 %
212 ART	851,566.57	894,177	72,742.46	340,381.57	2,245.89	551,549.54	61.68 %
215 BUSINESS	69,745.58	108,660	8,688.57	41,029.15	25.00	67,605.85	62.21 %
216 TITLE I EDUCATIONALLY DISADVAN	1,385,032.29	1,217,658	126,567.01	406,785.73	2,937.95	807,934.32	66.35 %
217 ASSURANCE OF MASTERY	201,276.66	241,791	2,433.75	89,604.06		152,186.94	62.94 %
218 SCHOOL ENRICHMENT PROG	514,790.42	596,576	51,673.06	216,288.72		380,287.28	63.74 %
219 ESL	2,908,932.10	3,111,342	275,058.40	1,144,852.54		1,966,489.46	63.20 %
220 LANGUAGE ARTS	2,657,975.69	2,894,740	247,959.75	1,058,698.66	100.30	1,835,941.04	63.42 %

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
230 01							
230 WORLD LANGUAGES	1,180,596.53	1,173,436	99,315.72	446,592.61	13.76	726,829.63	61.94 %
240 PHY ED-HEALTH-REC	2,110,962.60	2,080,144	173,535.65	774,668.64	1,228.04	1,304,247.32	62.69 %
250 FAMILY LIVING SCIENCE	162,026.35	164,932	12,367.50	54,109.00		110,823.00	67.19 %
255 INDUSTRIAL EDUCATION	432,280.93	447,473	37,044.69	163,977.98	569.41	282,925.61	63.22 %
256 MATHEMATICS	2,744,967.66	2,759,139	252,926.30	1,017,015.23	656.14	1,741,467.63	63.11 %
258 MUSIC	1,998,269.35	1,968,019	164,433.32	739,369.18	1,127.84	1,227,521.98	62.37 %
260 NATURAL SCIENCES	3,279,666.45	3,307,874	272,603.40	1,231,818.26	2,559.65	2,073,496.09	62.68 %
270 SOCIAL STUDIES	2,689,519.35	2,786,858	242,666.50	1,007,418.62	17.44	1,779,421.94	63.85 %
291 CO-CURRICULAR	717,659.69	577,876	47,285.10	264,321.99	309.50	313,244.51	54.20 %
292 BOYS/GIRLS ATHLETICS	501,328.12	524,847	48,323.76	229,153.30	205.00	295,488.70	56.29 %
294 BOYS ATHLETICS	456,232.02	480,631	43,516.93	248,508.84	2,960.05	229,162.11	47.67 %
296 GIRLS ATHLETICS	428,654.46	419,587	42,048.98	210,632.10	1,340.54	207,614.36	49.48 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	49,696,468.00	49,602,267	4,211,400.80	18,913,972.37	158,492.35	30,529,802.28	61.54 %
311 DISTRIBUTIVE EDUCATION	20,999.79	11,689	1,333.40	11,243.55	5,143.05	4,697.60-	40.18-%
331 HOME ECONOMICS ED	301,182.18	392,515	29,751.96	122,181.72	6,063.25	264,270.03	67.32 %
341 BUSINESS & OFFICE ED	149,540.10	155,031	13,282.48	59,643.76	1,809.33	93,577.91	60.36 %
351 TECHNICAL EDUCATION	8,922.01	0	758.82	10,835.10		10,835.10-	0.00 %

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PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
361 01							
361 TRADE-INDUSTRIAL ED	129,506.76	141,609	11,849.74	50,882.62		90,726.38	64.06 %
380 SPECIAL NEEDS	608,929.25	497,346	41,906.42	194,548.89	429.00	302,368.11	60.79 %
399 VOCATIONAL-GENERAL	365,999.90	342,587	10,128.35-	197,819.97		144,767.03	42.25 %
** TOTAL PRG SERIES: 300-399 VOCATIONAL INSTRUC.	1,585,079.99	1,540,777	88,754.47	647,155.61	13,444.63	880,176.76	57.12 %
400 GENERAL SPECIAL ED	109,926.54	85,168-	37,479.70	58,161.46	1,988.51	145,317.97-	170.62 %
401 SPEECH/LANGUAGE IMPAIRED	1,298,272.01	1,438,978	122,725.42	523,292.41		915,685.59	63.63 %
402 MMM MENTALLY IMP - MILD-MOD	1,117,560.08	1,532,855	116,225.19	505,905.17		1,026,949.83	66.99 %
403 MSMI MENTALLY IMP - MOD-SEVERE	1,148,444.67	961,058	84,221.17	335,419.85	105.74	625,532.41	65.08 %
404 PHYSICALLY IMPAIRED	423,766.24	498,906	38,763.35	130,574.35		368,331.65	73.82 %
405 DEAF-HARD OF HEARING	104,108.24	24,100	0.00	80.00		24,020.00	99.66 %
406 VISUALLY IMPAIRED	143,444.65	95,123	6,154.04	21,078.80		74,044.20	77.84 %
407 LD SPECIFIC LRNING DISABILITY	3,198,610.51	3,282,475	267,344.53	1,203,167.04	701.28	2,078,606.68	63.32 %
408 EBD EMOTION/BEHAVIOR DISORDER	4,234,317.75	4,231,315	335,249.22	1,541,972.56	4,420.17	2,684,922.27	63.45 %
410 OTHER HEALTH IMPAIRED	397,777.63	323,512	30,679.44	115,187.28	115.94	208,208.78	64.35 %
411 AUTISTIC	2,426,259.30	2,072,055	159,212.29	703,509.46	4,980.54	1,363,565.00	65.80 %
412 EARLY CHILDHOOD SPEC EDUCATION	2,972,854.38	3,147,967	220,434.73	1,229,395.48	2,693.30	1,915,878.22	60.86 %
414 TRAUMATIC BRAIN INJURY	120.00	100	0.00	0.00		100.00	100.00 %

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
416 01	6,710.36	100	0.00	120.00		20.00-	20.00-%
416 SEVERELY MULTIPLY IMPAIRED							
420 SPECIAL ED-GENERAL	2,678,589.16	3,828,990	214,872.32	1,413,140.47	8,213.67	2,407,635.86	62.87 %
430 HOMEBOUND	50,898.17	42,463	3,487.04	15,561.22		26,901.78	63.35 %
472 SP ED - HEALTH SERVICES	393,295.77	403,970	34,041.13	153,510.24		250,459.76	61.99 %
473 SP ED - PSYCHOLOGICAL SERV	819,626.45	1,055,506	94,566.05	404,404.75		651,101.25	61.68 %
474 SP ED - SOCIAL WORK	1,959.69	45,594	3,600.26	15,940.99		29,653.01	65.03 %
** TOTAL PRG SERIES: 400-499 SPECIAL ED INSTRUCT.	21,526,541.60	22,899,899	1,769,055.88	8,370,421.53	23,219.15	14,506,258.32	63.34 %
69 505 COMM SERV - GENERAL	315.40-	0	0.00	0.00		0.00	0.00 %
520 BALC - DIPLOMA	135,057.57	189,695	9,492.17	140,150.98		49,544.02	26.11 %
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	134,742.17	189,695	9,492.17	140,150.98		49,544.02	26.11 %
600 <DESC. NOT FOUND>	37,367.51-	35,273-	0.00	0.00		35,273.00-	100.00 %
605 GENERAL INSTRUCT SUPPORT	1,336,539.16	1,409,592	115,425.81	636,016.99		773,575.01	54.87 %
610 CURR CONSULT/DEVELOP	1,837,185.54	1,944,149	132,957.18	644,214.14	17,307.00	1,282,627.86	65.97 %
620 EDUCATIONAL MEDIA	989,785.30	912,861	66,566.67	350,424.62	42,229.50	520,206.88	56.98 %
640 STAFF DEVELOPMENT	2,306,365.06	2,554,332	93,822.65	450,256.09		2,104,075.91	82.37 %
680 COMP ASSIST INSTRUCT	1,494,029.50	1,713,922	82,934.35	746,128.26	27,311.96	940,481.78	54.87 %
690 OTHR INSTR SUPP SERV	47,039.00	42,540	4,975.84	19,755.27		22,784.73	53.56 %
** TOTAL PRG SERIES: 600-699 INSTRUC SUPPORT SERV	7,973,576.05	8,542,123	496,682.50	2,846,795.37	86,848.46	5,608,479.17	65.65 %

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
710 01							
710 COUNSELING/GUIDANCE	1,158,382.20	1,060,344	89,701.33	421,592.57		638,751.43	60.24 %
720 HEALTH SERVICES	941,900.06	871,475	77,390.98	352,438.12	525.29	518,511.59	59.49 %
740 ATTEND/SOC WORK SERV	526,440.15	564,901	10,419.40	206,697.70		358,203.30	63.40 %
760 PUPIL TRANSPORTATION	26,536.98	57,904	0.00	0.00		57,904.00	100.00 %
770 FOOD SERVICES	24,328.47	0	4,001.25	8,011.72		8,011.72-	0.00 %
780 ALCOHOL/DRUG PREV PRG	39,855.25	0	0.00	0.00		0.00	0.00 %
790 OTHER PUPIL SUPPORT SERVICES	427,794.28	262,391	34,248.17	127,173.66	18,806.00	116,411.34	44.36 %
791 DIVERSITY/PEER LDRSHP	6,793.93	6,888	729.41	2,918.06		3,969.94	57.63 %
792 PUPIL APPRAISAL	383,024.29	422,445	41,949.38	256,161.19	195.00	166,088.81	39.31 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	3,535,055.61	3,246,348	258,439.92	1,374,993.02	19,526.29	1,851,828.69	57.04 %
810 OPERATIONS	6,801,131.10	6,977,466	581,254.06	3,234,202.61	10,354.61	3,732,908.78	53.49 %
811 MAINTENANCE	1,279,737.82	1,143,352	79,193.79	597,120.60	148,223.04	398,008.36	34.81 %
850 FACILITIES	1,545,080.95	2,845,395	457,862.62	1,084,040.76	17,954.46	1,743,399.78	61.27 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	9,625,949.87	10,966,213	1,118,310.47	4,915,363.97	176,532.11	5,874,316.92	53.56 %
920 SHORT TERM DEBT	33,909.38	10,000	0.00	0.00		10,000.00	100.00 %
930 EMPLOYEE BENEFITS	0.00	0	0.00	266,989.44		266,989.44-	0.00 %
940 PROPERTY & OTHER INS	202,268.83	500,000	16,494.70	159,465.54		340,534.46	68.10 %

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PRG FD	PRIOR YEAR	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
950 01							
950 TRANSFERS	4,918,775.83	166,799	0.00	0.00		166,799.00	100.00 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	5,154,954.04	676,799	16,494.70	426,454.98		250,344.02	36.98 %
*** 01 GENERAL	107,400,275.02	106,345,185	8,541,676.66	41,687,553.51	500,196.25	64,157,435.24	60.32 %
770 FOOD SERVICES	4,265,454.09	4,048,636	325,688.22	1,585,987.90	4,716.97	2,457,931.13	60.71 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	4,265,454.09	4,048,636	325,688.22	1,585,987.90	4,716.97	2,457,931.13	60.71 %
*** 02 FOOD SERVICE	4,265,454.09	4,048,636	325,688.22	1,585,987.90	4,716.97	2,457,931.13	60.71 %
760 PUPIL TRANSPORTATION	6,175,031.07	6,361,101	139,718.11	1,456,234.44	52.68	4,904,813.88	77.10 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	6,175,031.07	6,361,101	139,718.11	1,456,234.44	52.68	4,904,813.88	77.10 %
930 EMPLOYEE BENEFITS	0.00	0	0.00	15,576.96		15,576.96-	0.00 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	0.00	0	0.00	15,576.96		15,576.96-	0.00 %
7 *** 03 TRANSPORTATION	6,175,031.07	6,361,101	139,718.11	1,471,811.40	52.68	4,889,236.92	76.86 %
505 COMM SERV - GENERAL	320,042.38	555,615	20,742.14	154,357.98	17.02	401,240.00	72.21 %
510 ADULT EDUCATION	300,002.48	350,798	26,602.94	139,134.11		211,663.89	60.33 %
511 ADULT RECREATION	12,730.71	11,229	487.51	1,221.24		10,007.76	89.12 %
520 ADULT BASIC ED	513,802.86	522,201	41,177.02	243,026.45	45.08	279,129.47	53.45 %
550 PRESCHOOL	223,067.37	240,063	26,620.70	107,496.46		132,566.54	55.22 %
551 ELEMENTARY	320,552.50	271,048	15,961.82	143,888.94		127,159.06	46.91 %
552 SECONDARY	131,268.13	124,746	6,658.65	61,862.10		62,883.90	50.40 %
553 GTI GIFTED/TALENTED	55,917.43	52,345	0.00	39,777.66		12,567.34	24.00 %
554 SES	60,392.44	53,645	10,198.09	17,407.65		36,237.35	67.55 %

PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
560 04	175,215.00	139,427	1,193.40	87,874.31		51,552.69	36.97 %
560 RECREATION							
570 PROJECT KIDS	2,248,574.70	1,966,506	171,882.67	1,029,222.47		937,283.53	47.66 %
571 PROJ KIDS - PRESCHOOL	1,120,424.26	962,176	77,782.16	462,544.73	67.00	499,564.27	51.92 %
580 EARLY CHILD & FAMILY ED	561,310.60	549,923	39,654.27	231,956.15		317,966.85	57.82 %
582 SCHOOL READINESS	120,386.41	112,122	9,861.20	37,021.08		75,100.92	66.98 %
583 PRESCHOOL SCREENING	48,368.05	52,443	4,430.68	9,406.88		43,036.12	82.06 %
585 YOUTH DEV/SERV	67,931.61	77,202	6,179.56	32,294.44		44,907.56	58.16 %
586 AFTER SCHOOL ENRICHMENT	64,516.84	59,330	4,219.38	17,682.98		41,647.02	70.19 %
590 OTHER COMM SERVICES	436,085.18	470,188	22,224.91	175,570.99	1,582.50	293,034.51	62.32 %
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	6,780,588.95	6,571,007	485,877.10	2,991,746.62	1,711.60	3,577,548.78	54.44 %
*** 04 COMMUNITY SERVICE	6,780,588.95	6,571,007	485,877.10	2,991,746.62	1,711.60	3,577,548.78	54.44 %
850 FACILITIES	10,030,899.92	2,800,000	262,813.52	657,031.68	5,850.00	2,137,118.32	76.32 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	10,030,899.92	2,800,000	262,813.52	657,031.68	5,850.00	2,137,118.32	76.32 %
*** 06 CAPITAL PROJECTS	10,030,899.92	2,800,000	262,813.52	657,031.68	5,850.00	2,137,118.32	76.32 %
910 DEBT RED-BOND'D DEBT	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
*** 07 DEBT SERVICE	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
050 SCHOOL ADMINISTRATION	48,510.37	83,250	4,838.87	24,576.08		58,673.92	70.47 %
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	48,510.37	83,250	4,838.87	24,576.08		58,673.92	70.47 %

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PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
110 08							
110 BUSINESS SERVICES	24,069.96	37,000	1,224.92	7,759.91		29,240.09	79.02 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	24,069.96	37,000	1,224.92	7,759.91		29,240.09	79.02 %
211 SECONDARY ED-GENERAL	789,018.91	740,000	52,994.51	304,561.01		435,438.99	58.84 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	789,018.91	740,000	52,994.51	304,561.01		435,438.99	58.84 %
505 COMM SERV - GENERAL	42,312.99	46,250	4,696.81	23,969.53		22,280.47	48.17 %
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	42,312.99	46,250	4,696.81	23,969.53		22,280.47	48.17 %
605 GEN INSTRUCT SUPPORT	24,102.61	0	1,135.08	9,961.11		9,961.11-	0.00 %
** TOTAL PRG SERIES: 600-699 INSTRUC SUPPORT SERV	24,102.61	0	1,135.08	9,961.11		9,961.11-	0.00 %
770 FOOD SERVICES	4,816.24	2,775	180.00	841.48		1,933.52	69.67 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	4,816.24	2,775	180.00	841.48		1,933.52	69.67 %
810 OPERATIONS	23,127.30	15,725	1,309.10	8,021.40		7,703.60	48.98 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	23,127.30	15,725	1,309.10	8,021.40		7,703.60	48.98 %
*** 08 FLEX BENEFIT FUND	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
790 OTHER PUPIL SUPP SER	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %
*** 09 SCHOLARSHIP FUND	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %
930 EMPLOYEE BENEFITS	75,222.94	0	0.00	0.00		0.00	0.00 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	75,222.94	0	0.00	0.00		0.00	0.00 %
*** 10 PRIN EARLY RET INS FUND	75,222.94	0	0.00	0.00		0.00	0.00 %
790 OTHER PUPIL SUPPORT SERVICES	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %
*** 15 CAFE	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %

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PRG FD	PRIOR YEAR ACTUAL	FISCAL YEAR 201007					
		< - - - - - REVISED BUDGET	12/01/10 12/31/10	EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
050 20							
050 SCHOOL ADMINISTRATION	44,180.40	43,500	2,948.39	20,467.11		23,032.89	52.94 %
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	44,180.40	43,500	2,948.39	20,467.11		23,032.89	52.94 %
105 GEN ADMIN SUPPORT	17,192.27	16,300	1,142.01	7,914.88		8,385.12	51.44 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	17,192.27	16,300	1,142.01	7,914.88		8,385.12	51.44 %
203 INTERMEDIATE (4-6)	461,489.16	424,000	30,056.43	208,264.71		215,735.29	50.88 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	461,489.16	424,000	30,056.43	208,264.71		215,735.29	50.88 %
399 VOCATIONAL-GENERAL	12,274.56	12,000	818.08	5,676.39		6,323.61	52.69 %
** TOTAL PRG SERIES: 300-399 VOCATIONAL INSTRUC.	12,274.56	12,000	818.08	5,676.39		6,323.61	52.69 %
420 SPECIAL ED-GENERAL	219,110.72	208,000	14,565.54	100,974.91		107,025.09	51.45 %
** TOTAL PRG SERIES: 400-499 SPECIAL ED INSTRUC.	219,110.72	208,000	14,565.54	100,974.91		107,025.09	51.45 %
505 COMM SERV - GENERAL	60,843.90	57,600	4,047.08	28,061.98		29,538.02	51.28 %
** TOTAL PRG SERIES: 500-599 COMMUNITY ED & SERV	60,843.90	57,600	4,047.08	28,061.98		29,538.02	51.28 %
605 GEN INSTRUCT SUPPORT	31,234.97	29,400	2,080.27	14,430.78		14,969.22	50.91 %
** TOTAL PRG SERIES: 600-699 INSTRUC SUPPORT SERV	31,234.97	29,400	2,080.27	14,430.78		14,969.22	50.91 %
790 OTHER PUPIL SUPPORT SERVICES	71,209.20	67,400	4,738.27	32,858.97		34,541.03	51.24 %
** TOTAL PRG SERIES: 700-799 PUPIL SUPPORT SERV	71,209.20	67,400	4,738.27	32,858.97		34,541.03	51.24 %
810 OPERATIONS	46,312.10	42,400	3,048.96	21,065.58		21,334.42	50.31 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	46,312.10	42,400	3,048.96	21,065.58		21,334.42	50.31 %
*** 20 ISF - DENTAL	963,847.28	900,600	63,445.03	439,715.31		460,884.69	51.17 %
030 ASSIST SUP'T	0.00	21,000	0.00	0.00		21,000.00	100.00 %

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PRG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
050 21							
050 SCHOOL ADMINISTRATION	495,308.85	225,000	0.00	3,625.99-		228,625.99	101.61 %
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	495,308.85	246,000	0.00	3,625.99-		249,625.99	101.47 %
211 SECONDARY ED-GENERAL	384,155.68-	750,000	0.00	0.00		750,000.00	100.00 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	384,155.68-	750,000	0.00	0.00		750,000.00	100.00 %
*** 21 ISF - POST RETIREMENT BENEFIT	111,153.17	996,000	0.00	3,625.99-		999,625.99	100.36 %
105 GEN ADMIN SUPPORT	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
*** 22 ISF - HEALTH SELECT 105	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
050 <DESC. NOT FOUND>	46,236.10	50,603	9,752.35	58,514.10		7,911.10-	15.63-%
** TOTAL PRG SERIES: 000-099 ADMINISTRATION	46,236.10	50,603	9,752.35	58,514.10		7,911.10-	15.63-%
110 <DESC. NOT FOUND>	77,998.28	80,946	13,066.20	53,215.50		27,730.50	34.25 %
** TOTAL PRG SERIES: 100-199 DIST. SUPPORT SERV.	77,998.28	80,946	13,066.20	53,215.50		27,730.50	34.25 %
211 <DESC. NOT FOUND>	497,799.79	561,930	50,515.38	307,614.83		254,315.17	45.25 %
** TOTAL PRG SERIES: 200-299 REGULAR INSTRUCTION	497,799.79	561,930	50,515.38	307,614.83		254,315.17	45.25 %
810 <DESC. NOT FOUND>	35.00	77	0.00	0.00		77.00	100.00 %
** TOTAL PRG SERIES: 800-899 SITE,BUILDINGS,EQUIP	35.00	77	0.00	0.00		77.00	100.00 %
935 <DESC. NOT FOUND>	1,497,862.87	1,495,000	43,370.10	262,082.80		1,232,917.20	82.46 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	1,497,862.87	1,495,000	43,370.10	262,082.80		1,232,917.20	82.46 %
*** 25 OPEB REVOCABLE TRUST	2,119,932.04	2,188,556	116,704.03	681,427.23		1,507,128.77	68.86 %
910 DEBT RED-BOND'D DEBT	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
** TOTAL PRG SERIES: 900-999 FISCAL & OTHER FIXED	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
*** 47 POST EMPLOYMENT BENEFITS	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
*** REPORT TOTALS:	146,790,571.69	153,243,891	10,011,790.11	51,987,144.75		512,527.50 100,744,218.75	65.74 %

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BURNSVILLE-EAGAN-SAVAGE

Independent School District 191

DISTRICT EXPENDITURES

BY

BUILDING / ORGANIZATIONAL UNIT

WITHIN FUND

December, 2010

ACCT STATUS: Active and Next Year Accts ACCOUNT RANGES: 01 TO 99-999
 ZERO BALANCES: Suppress Zero Balances
 SORTED BY: ACCOUNT FD ORG
 SUBTOTALLED BY: ACCOUNT FD ORG
 SERIES TOTALS: ACCOUNT ORG
 PAGE BREAK ON: <None Selected>

ORG FD	PRIOR YEAR ACTUAL	< - - - - - REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
005 01							
005 DISTRICTWIDE	12,513,122.06	10,307,373	582,964.11	4,784,939.39	196,097.49	5,326,336.12	51.67 %
006 ADMIN BLDG	30,833.33	26,900	2,467.28	11,672.49		15,227.51	56.60 %
007 ENVISION-PERFORMING ARTS CTR	312,532.03	231,024	21,723.36	90,399.25	335.00	140,289.75	60.72 %
008 DIAMONDHEAD	786,623.55	827,027	241,510.55	413,574.99	10,431.00	403,021.01	48.73 %
014 BURNSVILLE SR HIGH	17,626,414.82	17,603,176	1,454,358.44	6,752,143.24	33,177.00	10,817,855.76	61.45 %
015 METCALF JR HIGH	5,837,633.73	5,643,577	468,298.52	2,153,844.74	13,398.56	3,476,333.70	61.59 %
066 EAGLE RIDGE JR HIGH	5,888,483.34	5,738,044	473,657.10	2,217,677.09	11,898.33	3,508,468.58	61.14 %
085 NICOLLET JR HIGH	5,544,200.98	6,245,589	659,821.65	2,243,411.88	10,938.56	3,991,238.56	63.90 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	48,539,843.84	46,622,710	3,904,801.01	18,667,663.07	276,275.94	27,678,770.99	59.36 %
100 ELEMENTARY SERVICES	527,348.29	338,453	54,943.10	136,062.40	512.75	201,877.85	59.64 %
** TOTAL ORG SERIES: 100-199 ELEMENTARY SERVICES	527,348.29	338,453	54,943.10	136,062.40	512.75	201,877.85	59.64 %
200 ELE/SEC SERVICES	7,593,805.53	8,498,068	432,910.11	3,607,670.53	73,944.03	4,816,453.44	56.67 %
299 SUMMER SCHOOL	32,902.65	28,250	0.00	36,657.37		8,407.37-	29.76-%
** TOTAL ORG SERIES: 200-299 ELEM/SECOND SERVICES	7,626,708.18	8,526,318	432,910.11	3,644,327.90	73,944.03	4,808,046.07	56.39 %
300 SECONDARY SERVICES	637,392.05	587,379	6,518.43-	268,767.45	0.01	318,611.54	54.24 %
314 BALC - SECONDARY	264,695.11	450,118	4,278.78-	138,358.92		311,759.08	69.26 %

ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
315 01							
315 BALC - ELEM/JRH	510,854.63	700,116	62,820.79	358,826.93		341,289.07	48.74 %
** TOTAL ORG SERIES: 300-399 SECONDARY SERVICES	1,412,941.79	1,737,613	52,023.58	765,953.30	0.01	971,659.69	55.91 %
414 BESTransition SERVICES	768,382.37	787,565	68,826.08	305,478.13	666.07	481,420.80	61.12 %
481 CEDAR ELEMENTARY	3,375,876.60	3,469,987	269,443.86	1,327,273.28	4,681.81	2,138,031.91	61.61 %
482 GIDEON POND ELEMENTARY	3,038,674.70	2,975,923	249,713.40	1,103,093.68	10,831.16	1,861,998.16	62.56 %
483 EDW NEILL ELEMENTARY	4,067,438.32	3,938,333	352,645.20	1,519,131.13	14,384.67	2,404,817.20	61.06 %
484 MARION W SAVAGE ELEMENTARY	4,435,453.75	4,536,493	378,286.20	1,693,583.22	11,960.54	2,830,949.24	62.40 %
485 SIOUX TRAIL ELEMENTARY	3,386,672.47	3,610,805	284,334.93	1,273,268.49	15,013.48	2,322,523.03	64.32 %
486 VISTA VIEW ELEMENTARY	3,891,070.29	3,940,690	330,117.26	1,467,149.29	12,728.76	2,460,811.95	62.44 %
487 BYRNE ELEMENTARY	4,103,723.17	3,934,386	341,533.51	1,513,838.50	15,207.55	2,405,339.95	61.13 %
488 RAHN ELEMENTARY	3,388,325.62	3,564,744	313,907.45	1,311,863.62	11,122.57	2,241,757.81	62.88 %
489 SKY OAKS ELEMENTARY	5,091,002.57	4,618,627	389,269.15	1,721,328.58	12,107.40	2,885,191.02	62.46 %
490 HIDDEN VALLEY ELEMENTARY	5,427,037.91	5,456,105	451,543.74	2,061,177.08	11,693.75	3,383,234.17	62.00 %
491 HARRIET BISHOP ELEMENTARY	4,680,496.15	4,418,070	382,256.47	1,705,215.45	12,465.76	2,700,388.79	61.12 %
** TOTAL ORG SERIES: 400-499 UNDEFINED ORG SERIES	45,654,153.92	45,251,728	3,811,877.25	17,002,400.45	132,863.52	28,116,464.03	62.13 %
500 ABE - AREA LEARNING CENTER	161,594.55	240,242	11,262.87	147,233.81		93,008.19	38.71 %
509 VALE	1,645,063.29	1,531,090	126,489.59	565,875.09	8,509.49	956,705.42	62.48 %

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ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
514 01							
514 CEDAR ALTERNATIVE	1,656,206.93	1,898,003	135,808.32	652,905.78	8,090.51	1,237,006.71	65.17 %
516 ANTHONY LEWIS CENTER	39,668.77	39,700	3,429.81	12,752.62		26,947.38	67.87 %
520 OPTIONS TREATMENT CENTER	40,219.11	84,307	6,178.63	25,940.15		58,366.85	69.23 %
530 SUMMER ESY K-12 STRETCH PROG	71,721.90	58,394	566.86	60,176.53		1,782.53-	3.05-%
** TOTAL ORG SERIES: 500-599 COMMUNITY SERVICE	3,614,474.55	3,851,736	283,736.08	1,464,883.98	16,600.00	2,370,252.02	61.53 %
701 ST JOHN'S	24,804.45	16,627	1,385.53	6,262.41		10,364.59	62.33 %
** TOTAL ORG SERIES: 700-799 NONPUBLIC SCHOOL	24,804.45	16,627	1,385.53	6,262.41		10,364.59	62.33 %
*** 01 GENERAL	107,400,275.02	106,345,185	8,541,676.66	41,687,553.51	500,196.25	64,157,435.24	60.32 %
7005 DISTRICTWIDE	821,352.31	795,687	29,957.45	228,021.65	4,705.99	562,959.36	70.75 %
014 BURNSVILLE SR HIGH	676,213.60	607,159	63,318.83	226,812.35		380,346.65	62.64 %
015 METCALF JR HIGH	333,798.35	325,599	27,778.64	132,799.18	10.98	192,788.84	59.21 %
066 EAGLE RIDGE JR HIGH	332,115.57	304,084	23,860.64	130,955.45		173,128.55	56.93 %
085 NICOLLET JR HIGH	287,007.43	283,754	22,416.97	107,381.28		176,372.72	62.15 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	2,450,487.26	2,316,283	167,332.53	825,969.91	4,716.97	1,485,596.12	64.13 %
482 GIDEON POND ELEMENTARY	165,412.78	156,164	15,378.07	69,150.48		87,013.52	55.71 %
483 EDW NEILL ELEMENTARY	167,964.27	157,250	15,312.73	65,357.55		91,892.45	58.43 %
484 MARION W SAVAGE ELEMENTARY	178,848.68	175,270	15,867.77	76,887.16		98,382.84	56.13 %
485 SIOUX TRAIL ELEMENTARY	164,522.26	157,972	15,301.56	67,299.51		90,672.49	57.39 %

ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
486 02							
486 VISTA VIEW ELEMENTARY	182,144.33	177,137	14,456.12	75,569.35		101,567.65	57.33 %
487 BYRNE ELEMENTARY	171,273.00	168,997	15,900.51	71,235.20		97,761.80	57.84 %
488 RAHN ELEMENTARY	147,923.97	145,218	15,990.30	63,891.50		81,326.50	56.00 %
489 SKY OAKS ELEMENTARY	227,751.52	186,945	15,438.52	92,834.47		94,110.53	50.34 %
490 HIDDEN VALLEY ELEMENTARY	212,270.56	207,735	17,251.45	92,433.30		115,301.70	55.50 %
491 HARRIET BISHOP ELEMENTARY	196,855.46	199,665	17,458.66	85,359.47		114,305.53	57.24 %
** TOTAL ORG SERIES: 400-499	1,814,966.83	1,732,353	158,355.69	760,017.99		972,335.01	56.12 %
UNDEFINED ORG SERIES							
*** 02 FOOD SERVICE	4,265,454.09	4,048,636	325,688.22	1,585,987.90	4,716.97	2,457,931.13	60.71 %
005 DISTRICTWIDE	6,175,031.07	6,361,101	139,718.11	1,471,811.40	52.68	4,889,236.92	76.86 %
** TOTAL ORG SERIES: 000-099	6,175,031.07	6,361,101	139,718.11	1,471,811.40	52.68	4,889,236.92	76.86 %
DISTRICT WIDE							
*** 03 TRANSPORTATION	6,175,031.07	6,361,101	139,718.11	1,471,811.40	52.68	4,889,236.92	76.86 %
005 DISTRICTWIDE	41,781.07-	40,639-	0.00	0.00		40,639.00-	100.00 %
008 DIAMONDHEAD	1,194.85-	0	0.00	0.00		0.00	0.00 %
014 BURNSVILLE SR HIGH	55,437.85	25,280	0.00	18,249.27		7,030.73	27.81 %
** TOTAL ORG SERIES: 000-099	12,461.93	15,359-	0.00	18,249.27		33,608.27-	218.81 %
DISTRICT WIDE							
482 GIDEON POND ELEMENTARY	39,664.12	44,964	3,970.19	19,518.22		25,445.78	56.59 %
483 EDW NEILL ELEMENTARY	52,546.70	52,631	4,358.49	19,312.71		33,318.29	63.30 %
484 MARION W SAVAGE ELEMENTARY	51,249.03	60,472	5,172.07	22,433.33		38,038.67	62.90 %
485 SIOUX TRAIL ELEMENTARY	309,507.21	264,692	16,876.47	127,696.08		136,995.92	51.75 %

08

ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
486 04							
486 VISTA VIEW ELEMENTARY	277,158.53	200,276	19,193.50	99,597.45		100,678.55	50.26 %
487 BYRNE ELEMENTARY	65,176.75	63,118	6,093.66	24,644.40		38,473.60	60.95 %
488 RAHN ELEMENTARY	73,109.25	60,228	5,386.80	25,496.62		34,731.38	57.66 %
489 SKY OAKS ELEMENTARY	379,325.16	355,517	29,374.66	177,175.65		178,341.35	50.16 %
490 HIDDEN VALLEY ELEMENTARY	371,628.78	294,768	21,539.70	179,742.64		115,025.36	39.02 %
491 HARRIET BISHOP ELEMENTARY	295,466.35	315,056	23,220.02	180,466.52		134,589.48	42.71 %
** TOTAL ORG SERIES: 400-499 UNDEFINED ORG SERIES	1,914,831.88	1,711,722	135,185.56	876,083.62		835,638.38	48.81 %
500 ABE - AREA LEARNING CENTER	4,754,913.95	4,736,418	345,028.29	2,041,672.70	1,711.60	2,693,033.70	56.85 %
** TOTAL ORG SERIES: 500-599 COMMUNITY SERVICE	4,754,913.95	4,736,418	345,028.29	2,041,672.70	1,711.60	2,693,033.70	56.85 %
701 ST JOHN'S	91,730.52	102,026	5,663.25	53,717.94		48,308.06	47.34 %
704 TESSERACT SCHOOL	953.75	5,161	0.00	0.00		5,161.00	100.00 %
705 CYRPUS	0.00	1,032	0.00	0.00		1,032.00	100.00 %
799 HOME SCHOOLS	5,696.92	30,007	0.00	2,023.09		27,983.91	93.25 %
** TOTAL ORG SERIES: 700-799 NONPUBLIC SCHOOL	98,381.19	138,226	5,663.25	55,741.03		82,484.97	59.67 %
*** 04 COMMUNITY SERVICE	6,780,588.95	6,571,007	485,877.10	2,991,746.62	1,711.60	3,577,548.78	54.44 %
005 DISTRICTWIDE	169,415.80	0	4,606.00	52,942.30		52,942.30	0.00 %
006 ADMIN BLDG	20,557.00	0	0.00	0.00		0.00	0.00 %
014 BURNSVILLE SR HIGH	4,567,699.61	2,525,000	257,662.52	488,223.27	4,165.00	2,032,611.73	80.49 %

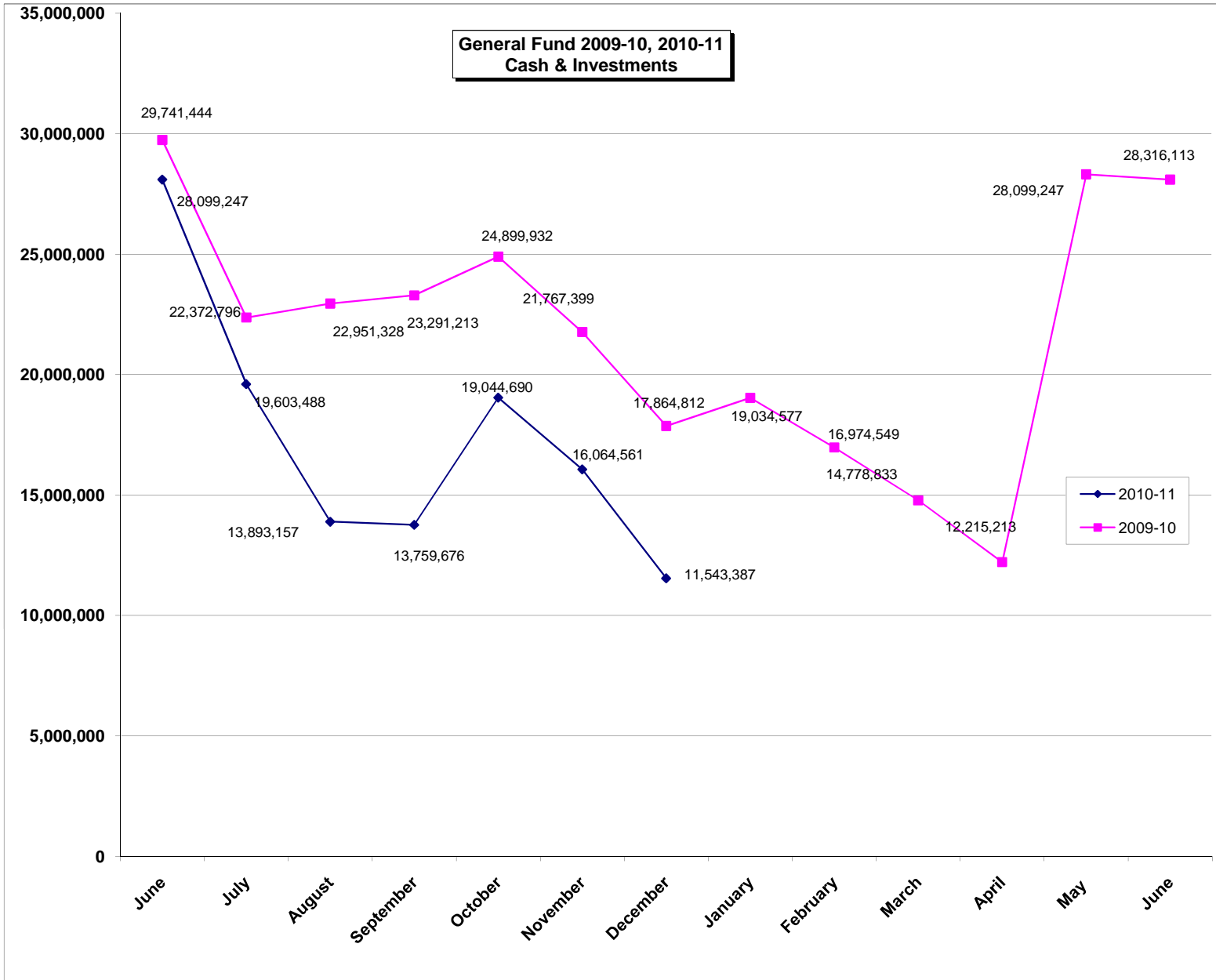
18

ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
015 06							
015 METCALF JR HIGH	4,515,068.89	225,000	545.00	94,874.11		130,125.89	57.83 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	9,272,741.30	2,750,000	262,813.52	636,039.68	4,165.00	2,109,795.32	76.71 %
482 GIDEON POND ELEMENTARY	3,731.00	0	0.00	0.00		0.00	0.00 %
483 EDW NEILL ELEMENTARY	22,931.53	0	0.00	0.00		0.00	0.00 %
484 MARION W SAVAGE ELEMENTARY	103,448.11	0	0.00	0.00		0.00	0.00 %
486 VISTA VIEW ELEMENTARY	77,295.55	50,000	0.00	20,992.00		29,008.00	58.01 %
488 RAHN ELEMENTARY	252,027.18	0	0.00	0.00	1,685.00	1,685.00-	0.00 %
489 SKY OAKS ELEMENTARY	3,223.00	0	0.00	0.00		0.00	0.00 %
490 HIDDEN VALLEY ELEMENTARY	150,219.63	0	0.00	0.00		0.00	0.00 %
** TOTAL ORG SERIES: 400-499 UNDEFINED ORG SERIES	612,876.00	50,000	0.00	20,992.00	1,685.00	27,323.00	54.64 %
514 CEDAR ALTERNATIVE	145,282.62	0	0.00	0.00		0.00	0.00 %
** TOTAL ORG SERIES: 500-599 COMMUNITY SERVICE	145,282.62	0	0.00	0.00		0.00	0.00 %
*** 06 CAPITAL PROJECTS	10,030,899.92	2,800,000	262,813.52	657,031.68	5,850.00	2,137,118.32	76.32 %
005 DISTRICTWIDE	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
*** 07 DEBT SERVICE	6,989,932.08	7,004,482	400.00	2,046,666.26		4,957,815.74	70.78 %
005 DISTRICTWIDE	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
** TOTAL ORG SERIES: 000-099 DISTRICT WIDE	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
*** 08 FLEX BENEFIT FUND	955,958.38	925,000	66,379.29	379,690.52		545,309.48	58.95 %
300 SECONDARY SERVICES	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %
** TOTAL ORG SERIES: 300-399 SECONDARY SERVICES	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %
*** 09 SCHOLARSHIP FUND	58,357.75	42,000	0.00	13,045.25		28,954.75	68.93 %

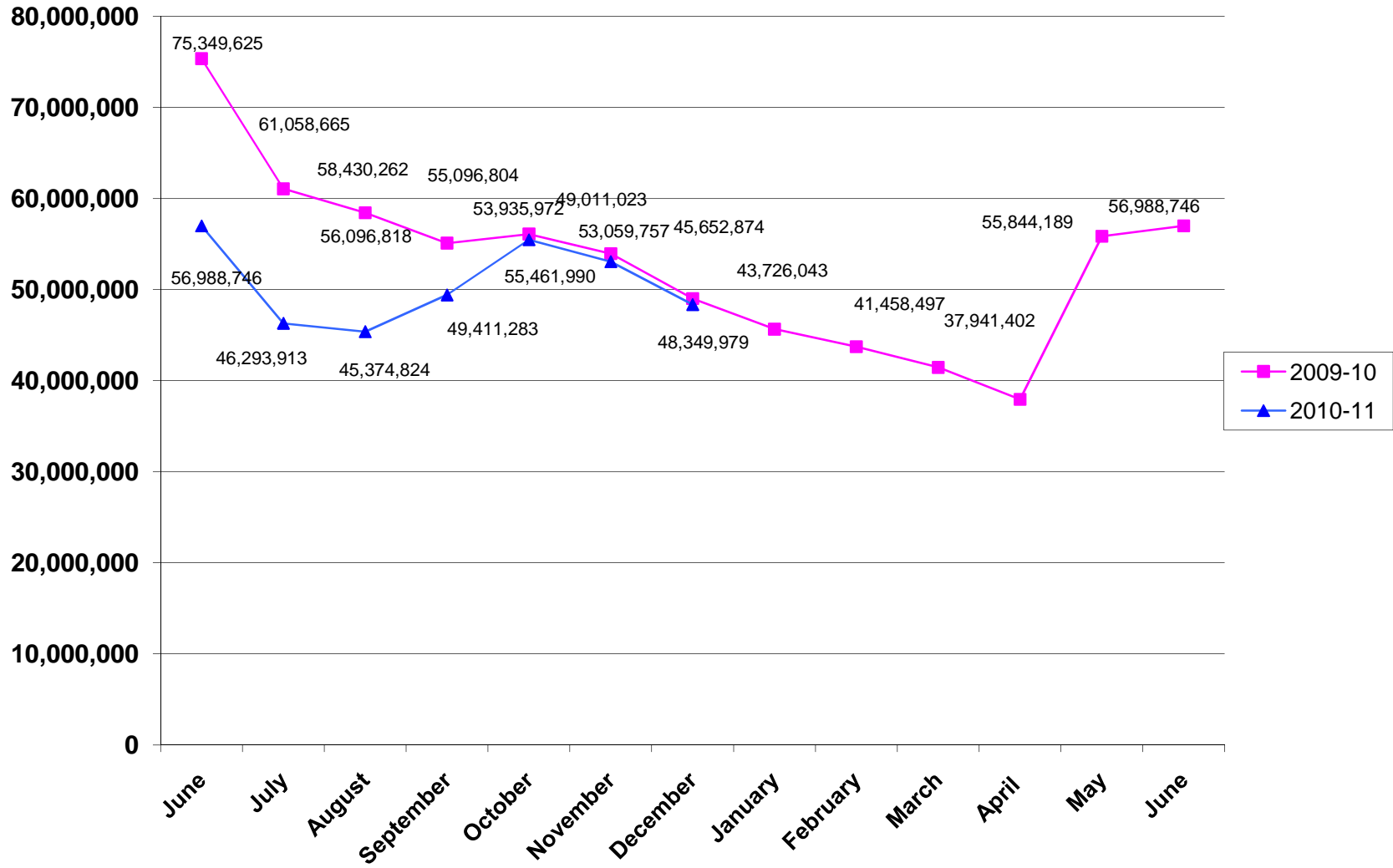
8

ORG FD	PRIOR YEAR ACTUAL	REVISED BUDGET	12/01/10 12/31/10	FISCAL YEAR 201007 EXPENDED THRU 12/31/10	ENCUMBERED THRU 12/31/10	REMAINING ON 12/31/10	PERCENT REMAINING
005 10							
005 DISTRICTWIDE	75,222.94	0	0.00	0.00		0.00	0.00 %
** TOTAL ORG SERIES: 000-099	75,222.94	0	0.00	0.00		0.00	0.00 %
DISTRICT WIDE							
*** 10 PRIN EARLY RET INS FUND	75,222.94	0	0.00	0.00		0.00	0.00 %
008 CAFE	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %
** TOTAL ORG SERIES: 000-099	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %
DISTRICT WIDE							
*** 15 CAFE	82,029.00	95,264	9,088.15	36,095.06		59,168.94	62.11 %
005 DISTRICTWIDE	963,847.28	900,600	63,445.03	439,715.31		460,884.69	51.17 %
** TOTAL ORG SERIES: 000-099	963,847.28	900,600	63,445.03	439,715.31		460,884.69	51.17 %
DISTRICT WIDE							
*** 20 ISF - DENTAL	963,847.28	900,600	63,445.03	439,715.31		460,884.69	51.17 %
005 DISTRICTWIDE	111,153.17	996,000	0.00	3,625.99-		999,625.99	100.36 %
** TOTAL ORG SERIES: 000-099	111,153.17	996,000	0.00	3,625.99-		999,625.99	100.36 %
DISTRICT WIDE							
*** 21 ISF - POST RETIREMENT BENEFIT	111,153.17	996,000	0.00	3,625.99-		999,625.99	100.36 %
005 DISTRICTWIDE	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
** TOTAL ORG SERIES: 000-099	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
DISTRICT WIDE							
*** 22 ISF - HEALTH SELECT 105	0.00	13,393,410	0.00	0.00		13,393,410.00	100.00 %
005 <DESC. NOT FOUND>	2,119,932.04	2,188,556	116,704.03	681,427.23		1,507,128.77	68.86 %
** TOTAL ORG SERIES: 000-099	2,119,932.04	2,188,556	116,704.03	681,427.23		1,507,128.77	68.86 %
DISTRICT WIDE							
*** 25 OPEB REVOCABLE TRUST	2,119,932.04	2,188,556	116,704.03	681,427.23		1,507,128.77	68.86 %
005 DISTRICTWIDE	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
** TOTAL ORG SERIES: 000-099	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
DISTRICT WIDE							
*** 47 POST EMPLOYMENT BENEFITS	781,890.00	1,572,650	0.00	0.00		1,572,650.00	100.00 %
*** REPORT TOTALS:	146,790,571.69	153,243,891	10,011,790.11	51,987,144.75		512,527.50 100,744,218.75	65.74 %

3

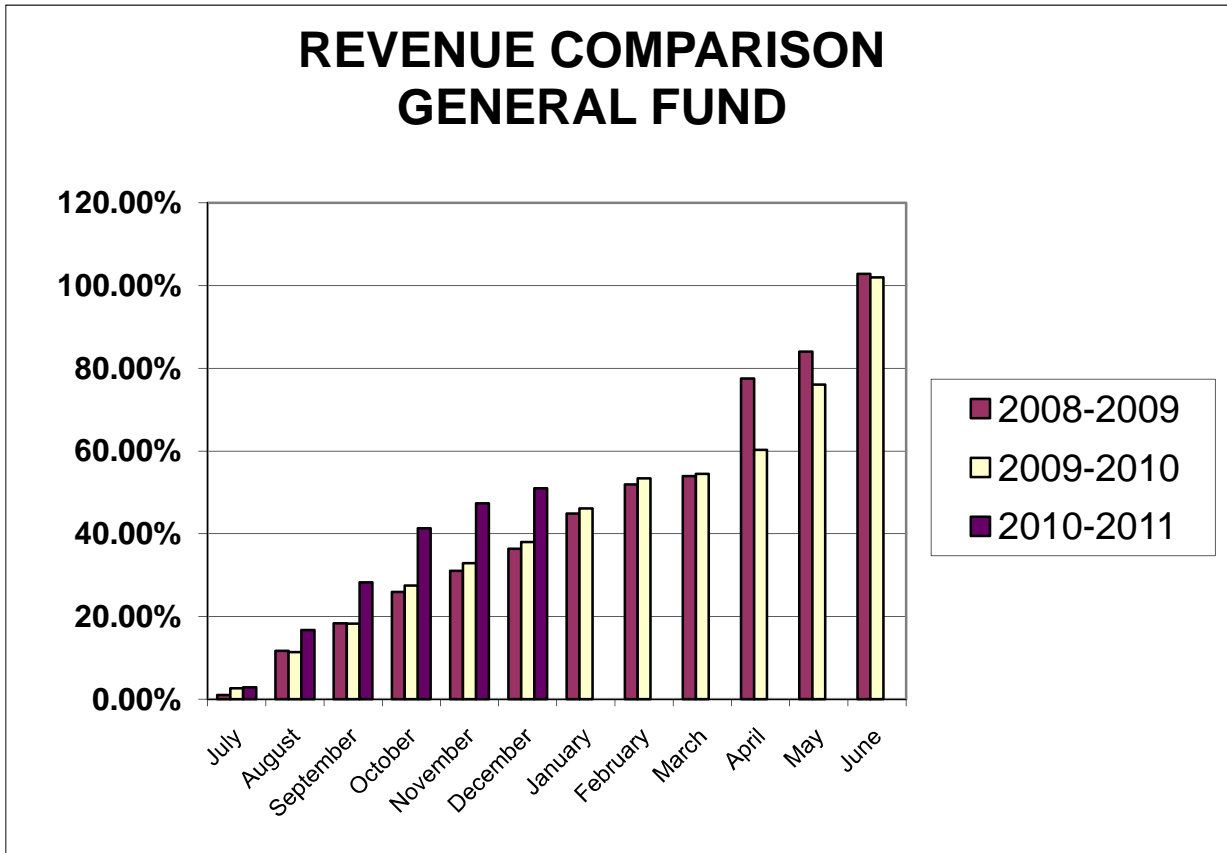


All Funds 2009-10, 2010-11 Cash & Investments



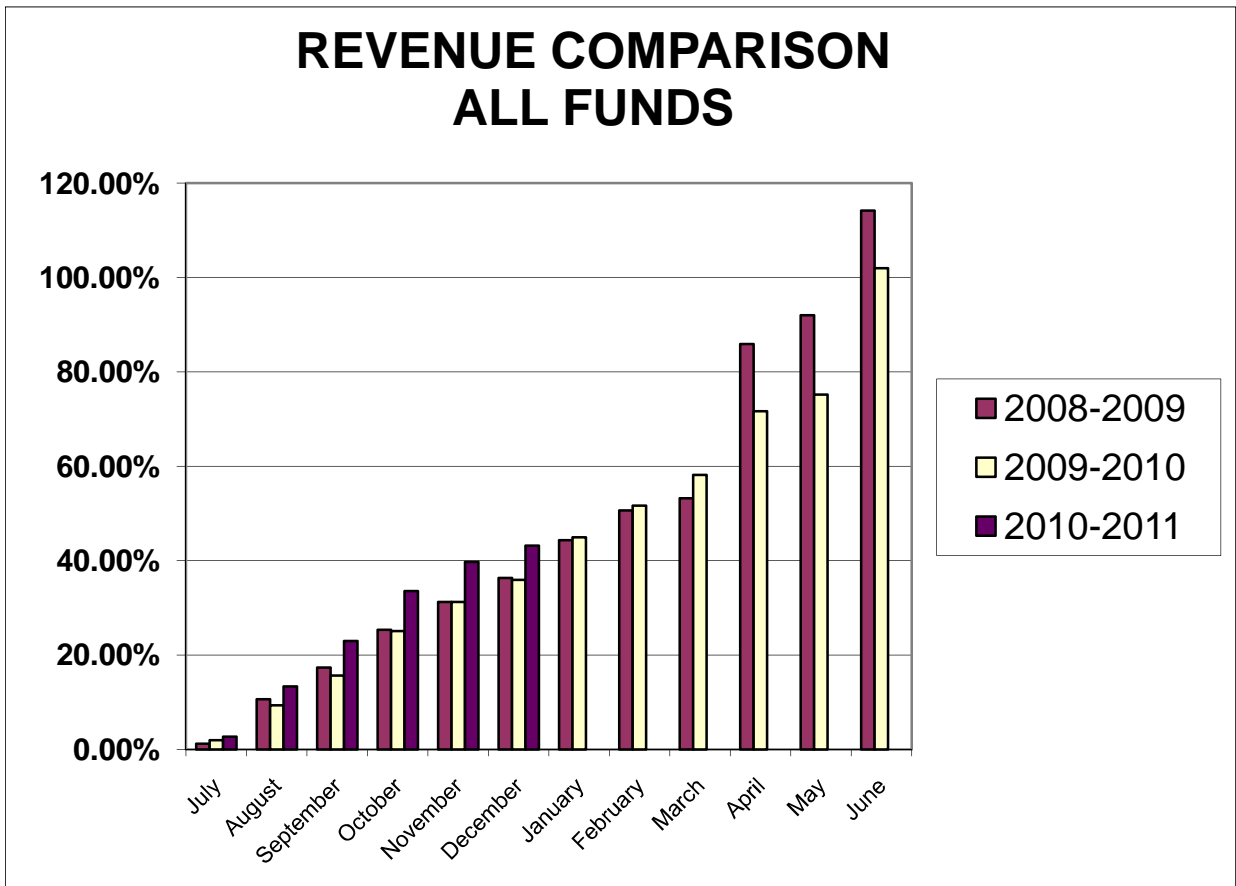
**REVENUE COMPARISON
GENERAL FUND**

	2008-2009		2009-2010		2010-2011	
	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget
July	1,296,759	1.01%	2,871,521	2.65%	3,122,179	2.91%
August	14,958,823	11.66%	12,347,748	11.37%	17,936,449	16.71%
September	23,539,868	18.35%	19,851,576	18.29%	30,322,237	28.24%
October	33,283,925	25.95%	29,813,213	27.46%	44,402,827	41.36%
November	39,845,301	31.06%	35,667,576	32.86%	50,842,027	47.35%
December	46,642,783	36.36%	41,257,584	38.00%	54,770,566	51.01%
January	57,524,506	44.85%	50,066,633	46.12%		
February	66,613,832	51.93%	57,948,551	53.38%		
March	69,154,793	53.92%	59,159,506	54.49%		
April	99,417,567	77.51%	65,449,135	60.29%		
May	107,746,997	84.00%	82,572,487	76.06%		
June	131,901,250	102.83%	110,681,782	102.00%		
BUDGET	128,265,475	100.00%	108,560,562	100.00%	107,363,703	100.00%



**REVENUE COMPARISON
ALL FUNDS**

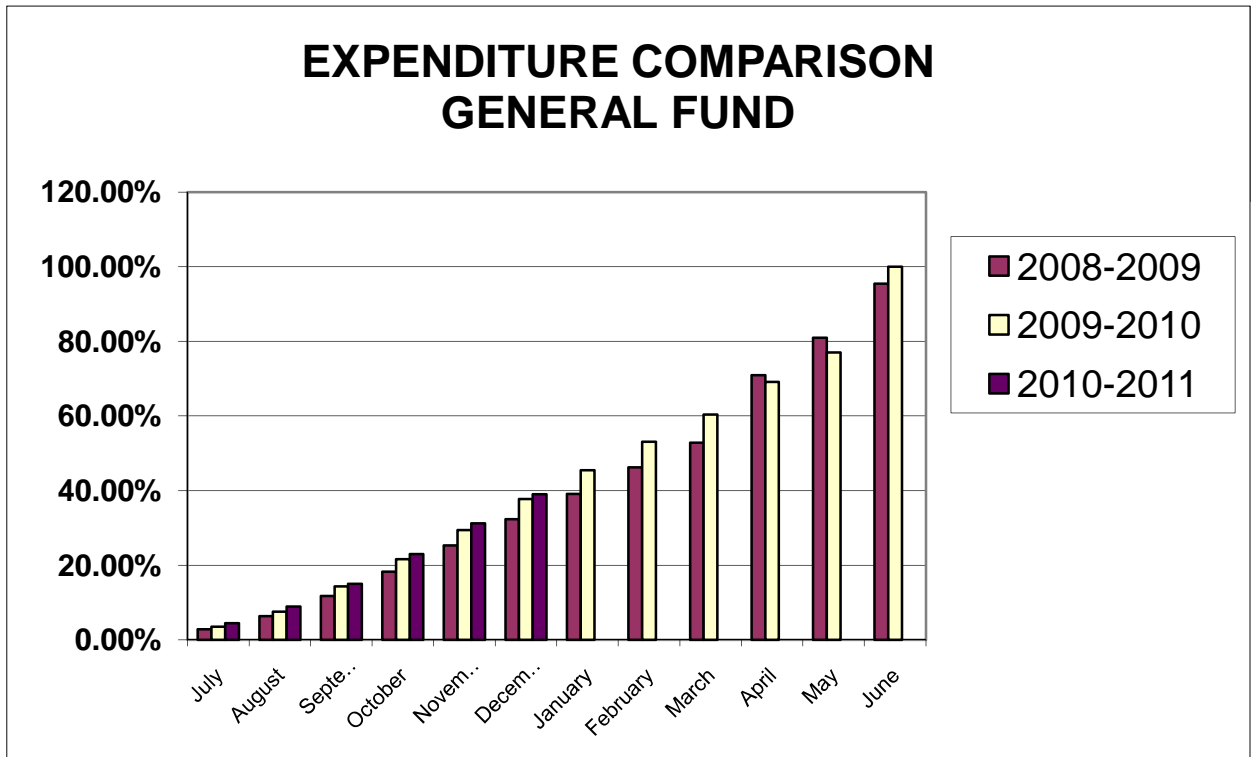
	2008-2009		2009-2010		2010-2011	
	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget
July	1,858,832	1.22%	2,664,432	1.96%	3,960,044	2.72%
August	16,247,032	10.62%	12,740,367	9.36%	19,404,774	13.34%
September	26,539,157	17.35%	21,310,025	15.66%	33,360,592	22.94%
October	38,762,224	25.35%	34,096,925	25.06%	48,751,886	33.54%
November	47,784,521	31.25%	42,519,169	31.25%	57,799,789	39.75%
December	55,596,293	36.36%	48,868,132	35.92%	62,794,901	43.18%
January	67,807,260	44.34%	61,109,978	44.92%		
February	77,436,435	50.64%	70,277,617	51.66%		
March	81,353,289	53.20%	79,114,548	58.15%		
April	131,397,074	85.92%	97,529,879	71.69%		
May	140,703,112	92.01%	102,286,812	75.18%		
June	174,665,508	114.22%	139,247,681	102.00%		
BUDGET	152,920,964	100.00%	136,048,053	100.00%	145,410,324	100.00%



**EXPENDITURE COMPARISON
GENERAL FUND**

	2008-2009		2009-2010		2010-2011	
	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget
July	3,698,233	2.89%	3,991,603	3.51%	4,922,278	4.46%
August	8,137,409	6.35%	8,598,373	7.56%	9,854,424	8.92%
September	15,133,822	11.81%	16,345,602	14.37%	16,577,212	15.01%
October	23,380,076	18.25%	24,614,501	21.64%	25,373,519	22.97%
November	32,450,703	25.33%	33,449,701	29.41%	34,477,970	31.21%
December	41,448,779	32.35%	42,953,275	37.76%	43,159,365	39.07%
January	50,107,345	39.11%	51,693,027	45.45%		
February	59,242,188	46.24%	60,420,404	53.12%		
March	67,719,897	52.85%	68,678,042	60.38%		
April	90,881,891	70.94%	78,631,287	69.13%		
May	103,699,855	80.94%	87,561,326	76.98%		
June	122,230,905	95.41%	113,579,418	100.00%		
BUDGET	128,116,873	100.00%	113,744,870	100.00%	110,472,529	100.00%

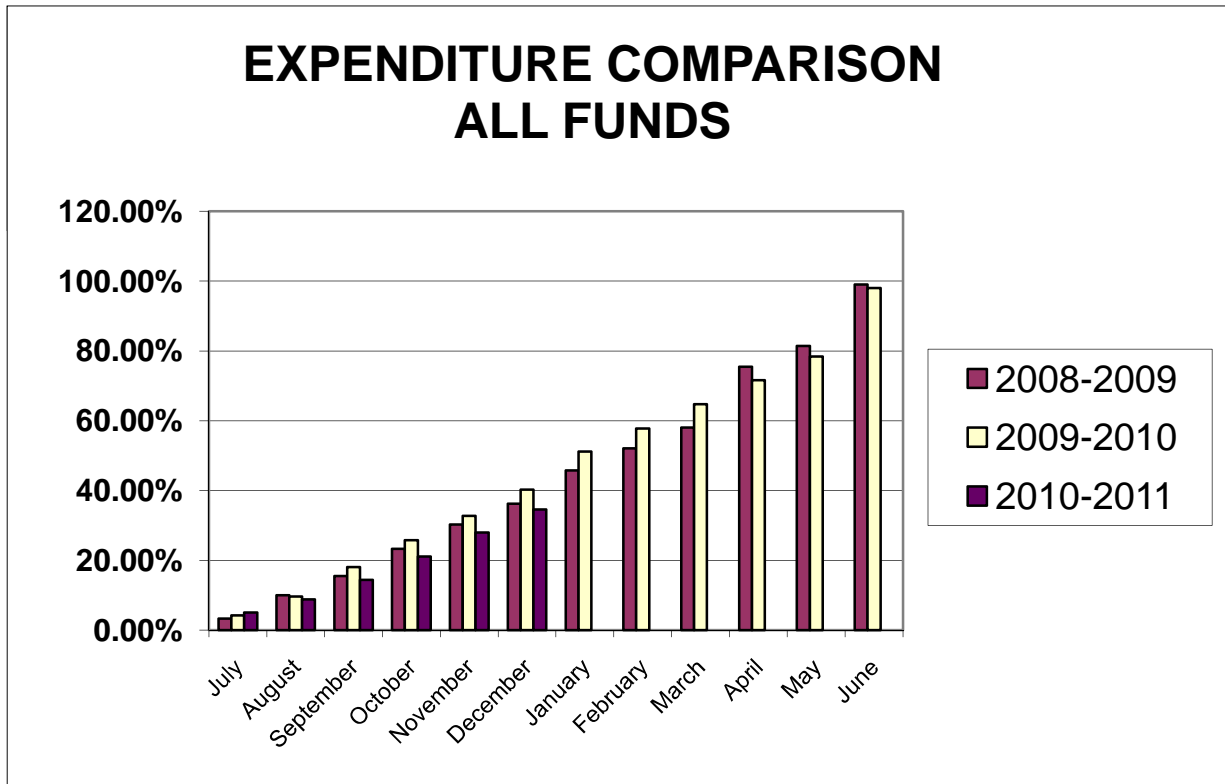
Does not include encumbrances (unpaid open purchase orders)
Combines General and Transportation from reports

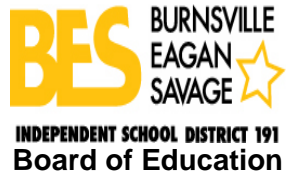


**EXPENDITURE COMPARISON
ALL FUNDS**

	2008-2009		2009-2010		2010-2011	
	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget	\$ Year-to-Date	% of Budget
July	5,521,224	3.35%	6,321,339	4.21%	7,653,209	5.09%
August	16,467,956	9.99%	14,393,486	9.60%	13,296,265	8.85%
September	25,607,012	15.53%	27,125,784	18.08%	21,612,757	14.38%
October	38,425,616	23.30%	38,667,515	25.77%	31,685,546	21.08%
November	49,093,080	30.26%	49,181,701	32.78%	41,975,355	27.93%
December	59,673,298	36.19%	60,376,525	40.24%	51,987,145	34.59%
January	75,425,616	45.74%	76,723,843	51.14%		
February	85,873,860	52.08%	86,645,731	57.75%		
March	95,776,076	58.09%	97,091,351	64.71%		
April	124,380,103	75.43%	107,417,805	71.59%		
May	134,305,443	81.45%	117,564,453	78.36%		
June	163,245,778	99.00%	146,794,683	98.00%		
BUDGET	164,888,551	100.00%	150,039,645	100.00%	150,289,543	100.00%

Does not include encumbrances (unpaid open purchase orders)





TO: Members, Board of Education Agenda Item II.B.6
January 20, 2011

FROM: Ron Hill, Chair

DATE: January 14, 2011

RE: Board Committee Appointments

Recommendation: That the Board of Education approve the Board Representative Appointments for 2011.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT 191
BOARD OF EDUCATION
2011 Board Representative Appointments**

<u>Position</u>	<u>2011</u>
Intermediate School District 917 Represent District 191 on Intermediate School District 917 1 st and 3 rd Tuesday with exception of one meeting in August and one in January; 7 – 9 p.m. plus occasionally committee meetings prior to regular meeting; meet at DCTC; three-year terms	Vicki Roy <i>(term ends 6/30/12)</i>
Minnesota State High School League Represent the School District at regional and state meetings (periodic meetings)	Jim Schmid
Legislative Coalition Track and influence legislation affecting public schools and District 191 through the involvement of staff and community Every other week	Paula Teiken Gail Morrison Sandy Sweep
Meet and Confer Meet with bargaining unit representatives (BEA/Principals) monthly -- usually @ 3:45 on Tuesday	Jim Schmid Sandy Sweep
Negotiating Committee Represents the Board in the employer/employee bargaining process	Ron Hill Jim Schmid Dan Luth (Alt.)
Board Agenda Committee Meet with Superintendent to develop and review meeting agendas. Twice monthly, week before meeting	Dan Luth Ron Hill Sandy Sweep
Policy Review Committee Review existing Board Policy Manual and recommend revisions and updates as appropriate and required	Paula Teiken DeeDee Currier Gail Morrison

Position

2011

Foundation 191

Board liaison to school district foundation. Monthly Board meeting and event participation.

DeeDee Currier

AMSD (Association of Metropolitan School Districts)
Two Fridays each month 7 – 9 a.m.

Ron Hill

Burnsville Chamber of Commerce

Provides a vehicle for interaction of the business and education communities for the enhancement of education in District 191
Monthly meetings

Sandy Sweep

Savage Chamber of Commerce

Provides a vehicle for interaction of the business and education communities for the enhancement of education in District 191
Monthly meetings

Ron Hill

MSBA (Minnesota School Boards Association) **Liaison**

Sandy Sweep

TIES (Computer consortium for school districts)

Advises our data processing provider on policies and priorities -- yearly meeting;
Exec. Committee meets monthly

Dan Luth

Burnsville High School Hall of Fame Committee

DeeDee Currier
Jim Schmid



OFFICE OF INDIVIDUALIZED STUDENT SERVICES

TO: Randall Clegg, Superintendent Agenda Item II.B.7
January 20, 2011

FROM: Stephanie Corbey, Executive Director

DATE: January 13, 2011

RE: Accept Funds – Metro ECSU – Assistive Technology Grant

Recommendation: That the Board of Education accepts a \$1,600 Grant from the Metro ECSU sponsored by the Regional Comprehensive System of Personnel Development (R-CSPD).

The grant includes identifying technology adaptations that allow students receiving special education services increased access to the general education curricula.

The Individualized Student Services Department will be evaluating the use of iPod Touches and their effect on our students. The grant will fund the purchase and training for 4 iPod Touch devices. The iPod Touch Pilot Project is designed so that teachers will be able to be trained initially on the use of the iPod Touch and relevant applications for their classrooms. They will collect data and share experiences through regular meetings and trainings throughout the school year. Evaluation data will be used to make any recommendations.



AGENDA IV.A
January 20, 2011

**TO: Members, Board of Education
Dr. Clegg**

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

DATE: January 20, 2011

RE: Approve 2010-11 Revised Budget

RECOMMENDATION: That the Board of Education approve the 2010-11 Revised Budget providing revenues and expenditures in all funds as follows:

<u>Funds:</u>	<u>Revenue</u>	<u>Expenditure</u>
General	\$ 109,133,898	\$ 112,801,550
Food Service	4,000,604	4,048,636
Community Service	6,571,007	6,571,007
Capital Projects	16,615,000	2,800,000
Debt Service	<u>8,997,245</u>	<u>8,577,132</u>
Total Government Funds	\$ 145,317,754	\$ 134,798,325
Trust & Agency	958,400	967,000
Internal Service	<u>16,568,910</u>	<u>17,478,566</u>
Grand Total All Funds	<u>\$ 162,845,064</u>	<u>\$ 153,243,891</u>

At mid-point of each fiscal year the budget is revised to reflect the most current information available with respect to revenues and expenditures. This recommendation formally recognizes these revisions by incorporating them into the budget document. While revisions have been made in each Fund, most of these revisions are relatively minor.

The more substantive revisions relate to the General, Community Service and the Capital Projects Funds. Following is a brief explanation of the revisions in each of these Funds.

General Fund

Most of the adjustments to the General Fund budget have been discussed with the school board on previous occasions and primarily relate to staffing, enrollment, and employment agreements. The revised Budget recognizes current data relating to funding and employee compensation.

Significant revisions include the following components:

- Expenditure budget additions adopted by the school board subsequent to preparation of the Adopted Budget, including negotiated salary increases for certain groups.
- Expenditures related to enrollment such as the ratio driven staffing and building allocations.
- Budget carryovers from the prior year, and restrictions on those carryovers.
- Revenue budget changes related to the year-end projected student count, offset by the removal of an anticipated reduction in general state-aid funding.
- Revenue and expenditure budget changes related to federal ARRA grants.

Community Service Fund

Most of the adjustments to the Community Service budget are a result of changes in the various programs offered by the departments as a result of the changing economic times. These changes are primarily a result of the number of participants expected to register and the staffing resources necessary to serve them.

Capital Projects Fund

Expenditures in this fund have been revised to recognize the design costs related to the Burnsville High School renovation project.


Revenues in this fund have been revised to recognize the anticipated issuance of bonds related to phase one of the renovation project to begin the summer of 2011.

All of the revisions are intended to reflect the best data available at this time and all of them have been discussed with the school board over the past six months.

I am pleased to recommend approval of the 2010-11 Revised Budget.

Attachment: Revised Budget Summary 2010-11

BES

**BURNSVILLE
EAGAN
SAVAGE** 
DISTRICT 191

REVISED BUDGET SUMMARY

2010 - 2011

**INDEPENDENT SCHOOL DISTRICT NO. 191
BUDNSVILLE-EAGAN-SAVAGE
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**INDEPENDENT SCHOOL DISTRICT NO. 191
BUDNSVILLE-EAGAN-SAVAGE
SCHOOL BOARD AND ADMINISTRATION**

SCHOOL BOARD

<u>MEMBER</u>	<u>POSITION</u>
Ron Hill	Chair
Sandra Sweep	Vice Chair
Gail Morrison	Treasurer
Dan Luth	Clerk
Dr. DeeDee Currier	Director
Jim Schmid	Director
Paula Teiken	Director

ADMINISTRATION

Dr. Randall Clegg	(952) 707-2001	Superintendent
Chris Lindholm	(952) 707-2015	Assistant Superintendent
Lisa K. Rider	(952)-707-2050	Executive Director of Business Services
Dr. Tania Chance	(952) 707-2008	Executive Director of Human Resources
Scott FD Brown	(952) 707-2055	Director of Accounting Services

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BUDGET PROCESS AND PRINCIPLES

The school district's budget is developed in accordance with Minnesota Statutes and the Uniform Financial Accounting and Reporting Standards for Minnesota Schools (UFARS). UFARS is a modified accrual system of accounting which means that revenues are recognized when earned and expenditures are recognized when a benefit is received and an obligation incurred. The actual receipt or disbursement of cash, while significant, is not the basis for accounting or reporting revenue and expenditures. The budget and year-end reports utilize the modified accrual system of accounting.

UFARS also provides a multi-dimensional account code structure that allows revenues and expenditures to be recorded and reported across six dimensions. These dimensions are: Fund, Organization, Program, Finance, Object/Source and Course.

The School Board is required to adopt the budget prior to commencement of the fiscal year. The fiscal year for all Minnesota school districts is the 12 month period from July 1 to June 30 of each year. While budgeting and accounting is an ongoing process with many overlapping and inter-related activities, school board action on the budget occurs in the sequence indicated below.

Preliminary Budget

The Preliminary Budget is submitted to the school board six to eight months in advance of the fiscal year. The Preliminary Budget is a projection of revenues and expenditures for the subsequent fiscal year and is based on the most current information relating to anticipated revenues and expenditures. If this preliminary data indicates that resources are insufficient to cover anticipated expenses, the school may initiate a budget adjustment plan to bring the budget into balance. As conditions change as the result of legislative action, enrollment fluctuations or contractual agreements, this corrected information is used to develop the Adopted Budget. The Preliminary Budget is also used to authorize the issuance of orders for services and materials that must be in place for the coming year.

Adopted Budget

The Adopted Budget is approved by the school board before July 1 of each year as required by law. The Adopted Budget is a best estimate of anticipated revenues and expenditures for the fiscal year. It is a detailed quantification of the District's educational plan, revenues and expenditures. Upon approval by the school board, the Adopted Budget becomes an authorizing document with respect to implementation by the administration.

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BUDGET PROCESS AND PRINCIPLES (CONTINUED)

Revised Budget

Because a budget is an estimate of anticipated revenues and expenditures, it may be necessary to revise the document to reflect the most current information. Typically the budget is formally revised at the mid-point of the year although additional amendments may occur at other times. Upon adoption, the Revised Budget becomes the official budget for the fiscal year and is the basis for the subsequent year's Preliminary Budget.

Fund Accounting

UFARS is a "Fund" accounting system. This means that the District's revenues and expenditures are accounted for in various categories or "Funds" as prescribed by law. Each Fund has its own sources of revenue and expenditure obligations. Generally speaking, monies cannot be transferred between funds, i.e. Fund integrity must be maintained.

A Fund is an independent accounting entity with a self-balancing set of accounts including its own assets, liabilities, fund balance, revenues, expenditures and encumbrances. It is established to account for those specific resources provided for the attainment of particular objectives in accordance with specific regulations, restrictions, or limitations.

The General Fund, the Food Service Fund, and the Community Service Fund are collectively known as the Operating Funds. The remaining funds are non-operating Funds and include the Building Construction, Debt Redemption and Trust Funds. The following descriptions provide a summarized definition of the funds in use in the District. The complete definition is available in the State UFARS Manual.

CODE DESCRIPTION

01 General Fund

The General Fund is comprised of a set of accounts used to show all operations of the school district which do not have to be accounted for in another fund. Since the General Fund is not a dedicated purpose Fund, any legal expenditure of the school district may be made from the General Fund, including transfers to clear the deficits or augment the resources of other funds. Within the General Fund there are several categorically funded programs that have specific accounting and reserve fund balance requirements. The General Fund is the largest Fund and is used to account for the general operation of the school district. Included in the General Fund are expenditures for instructional and support staff compensation, utilities, supplies, materials and contracted services.

02 Food Service Fund

This fund must be established in a district that maintains a food service program for pupils. Food services are those activities which have as their purpose the preparation and service of regular and incidental meals, lunches and snacks in connection with school activities. Revenues and expenditures for Food Services activities are recorded in this Fund.

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BUDGET PROCESS AND PRINCIPLES (CONTINUED)

03 *Transportation Fund*

The Transportation Fund is now part of the General Fund although student transportation costs continue to be recorded as a segregated fund for internal purposes.

04 *Community Service Fund*

The Community Service Fund is used to record all financial activities of the Community Education program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Service, Community Education, Early Childhood Family Education (ECFE), School Readiness and Adult Basic Education. Community Education includes only those activities authorized in Minn. Stat. 124D.19. The focus of these activities is enrichment programs for any age level that are not part of the K-12 education program. This section may also be used for K-12 summer school enrichment activities which, although educational in nature, are not for credit and are not required for graduation.

06 *Building Construction Fund*

This fund must be established in a district where building construction has been authorized by a bond election or the school board has levied property taxes to be used to maintain and improve school facilities.

Construction costs for buildings and additions consist of expenditures for general construction; advertisement for contracts; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating and electrical systems; built-in lockers, elevators, and other equipment built into buildings; architectural and engineering services; travel expenses; paint and decorating; and any other related costs.

All revenues and expenditures for projects being funded under the Capital Loan Program and the Alternative Facilities Bonding Program must be reported in this fund.

There can be no borrowing from the Building Construction Fund. Any cash balance or investment in a Building Construction Fund is held in trust for authorized building projects for which the bonds were sold and must not be used to support cash deficits in other funds (Minn. Stat. 123B.78).

07 *Debt Redemption Fund*

This fund must be established in a district that has outstanding bonded indebtedness, whether for building construction or operating capital and whether for initial or refunding bonds. The Fund is used to record revenues and expenditures relating to the payment of principal and interest on the District's bonded debt.

08 *Trust Fund*

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee.

ISD 191 BUDGET PROCESS AND PRINCIPLES (CONTINUED)

The property in the trust agreement typically comes to the district by gift. For example, a community member may create a scholarship trust to be awarded to an outstanding student every year or the local parent group may establish a trust to purchase computer equipment.

Trust Funds are composed of two types: expendable and nonexpendable. Expendable trust funds are used where both principal and earnings may be spent. Nonexpendable trust funds are used to account for trusts which require that only earnings and not principal be spent. To be in compliance with generally accepted accounting principles, expendable trust funds must use the modified accrual basis of accounting used by governmental funds. Nonexpendable trust funds use the full accrual basis of accounting, the same as proprietary funds.

47 Post-Employment Benefits Debt Service Fund

Activity to record levy proceeds and the repayment of the OPEB bonds will be accounted for in this fund.

Internal Service Funds

An Internal Service Fund is used to account for the financing of goods or services provided by one department to another within the school district or to other governmental units on a cost-reimbursement basis. The most common use of an Internal Service Fund by school districts is for self-insurance programs.

The use of an internal service fund does result in duplication of recorded expenses within the school district. The expense is first reported in the Internal Service Fund to recognize the cost of providing goods and services. The same expense is then duplicated in the form of user charges to other funds. The advantage in using the Internal Service Fund is the isolation of expenses in the fund where the character of the transactions is clearer to the users of financial statements.

When a school district uses an Internal Service Fund for self-insurance purposes the expenses or claims are charged as expenditures in the other funds and recognized as revenue in the Internal Service Fund. Also, any excess of premiums over actual losses must represent a reasonable provision for anticipated catastrophic losses or be the result of a systematic funding method designed to match revenues and expenses over a reasonable period of time. District 191 uses Internal Services Funds for dental insurance and post-employment benefit liability trust.

ISD 191 BUDGET PROCESS AND PRINCIPLES (CONTINUED)

Budget Accountability

When the school board adopts the budget it is authorizing the administration to proceed with implementation although all significant contractual obligations must also be approved by the school board. The District utilizes a “bottom-line” accountability concept whereby accounts assigned to a program administrator are to be balanced in total rather than on a line-by-line basis. On the other hand, line item accuracy must be maintained with respect to the coding of transactions and line item budgets are to be prepared as accurately as possible.

Revenue

Each fund has its own sources of revenue. Although the sources of revenue vary by fund, most of the revenue for the school district is derived from the State of Minnesota through a myriad of formulas that compensate school districts on the basis of student enrollment, population, demographics, property valuations and program expenditures. In addition to State Aids, the district receives funding from the Federal Government as well as property taxes and other local sources. Revenues are limited by state aid formulas and property tax authority granted by the voters. The School Board does not have the authority to increase property taxes above the amounts authorized in statute or approved by the voters in a bond or referendum election.

Expenditures

The title of each fund provides a basic description of the programs and services that are allowable within that fund. All expenditures must support the functions identified as encompassing the fund’s purpose and responsibilities.

Audit

The districts financial records are audited annually by a Certified Public Accountant or the State Auditor as prescribed in Minnesota Statutes. The Audit Report is included in the District’s Comprehensive Annual Financial Report which is available on the District’s website:

www.isd191.org

ISD 191 BUDGET OVERVIEW REVISED BUDGET 2010 - 2011

PROJECTED FUND BALANCE

The following Table shows budgeted revenues and expenditures for each fund as well as the projected balances in each fund at the end of the year. Detailed information pertaining to each fund is provided in the following paragraphs:

ISD 191 BURNSVILLE - EAGAN - SAVAGE 2010-2011 REVISED BUDGET CHANGES IN FUND BALANCE

FUND	BEGINNING FUND BALANCE 6/30/2010	REVENUE	EXPENDITURES	PROJECTED FUND BALANCE 6/30/2011
GENERAL:				
RESERVED FOR:				
SAFE SCHOOLS	\$ 31,494	\$ 394,022	\$ 404,452	\$ 21,064
GIFTED & TALENTED	-	134,147	544,716	-
HEALTH & SAFETY	125,809	552,308	598,980	79,137
AREA LEARNING CENTER	1,173,072	1,976,869	2,536,829	613,112
OPERATING CAPITAL	1,305,901	3,291,340	3,907,358	689,883
RESERVED	2,636,276	6,348,686	7,992,335	1,403,196
UNRESERVED- DESIGNATED FOR:				
PRO PAY	886,703	2,644,740	2,630,475	900,968
INTEGRATION	172,894	1,419,279	1,437,684	154,489
PROGRAM CARRY-OVER	1,292,600	-	-	1,292,600
UNRESERVED- DESIGNATED	2,352,197	4,064,019	4,068,159	2,348,057
UNRESERVED- UNDESIGNATED	11,044,500	98,721,193	100,741,056	8,614,068 *
UNRESERVED- TOTAL	13,396,697	102,785,212	104,809,215	10,962,125
TOTAL GENERAL FUND	\$ 16,032,973	\$ 109,133,898	\$ 112,801,550	\$ 12,365,321
FOOD SERVICE TOTAL	\$ 620,382	\$ 4,000,604	\$ 4,048,636	\$ 572,350
COMMUNITY SERVICE:				
RESERVED FOR:				
COM ED	\$ (87,044)	\$ 5,327,415	\$ 5,203,690	\$ 36,681
ECFE	12,227	518,368	513,439	17,156
SCHOOL READINESS	13,619	114,712	118,378	9,953
ABE	71,595	481,152	522,201	30,546
RESERVED	\$ 10,397	\$ 6,441,647	\$ 6,357,708	\$ 94,336
UNRESERVED	(10,397)	129,360	213,299	(94,336)
COMMUNITY SERVICE TOTAL	\$ -	\$ 6,571,007	\$ 6,571,007	\$ -
CAPITAL PROJECTS				
RESERVED FOR:				
ALTERNATIVE FACILITIES	\$ 5,933,449	\$ 16,615,000	\$ 2,800,000	\$ 19,748,449
DEBT SERVICE				
RESERVED FOR:				
UNRESERVED FD 07	\$ 1,483,338	\$ 6,970,962	\$ 7,004,482	\$ 1,449,818
UNRESERVED FD 47	1,534	2,026,283	1,572,650	455,167
DEBT SERVICE TOTAL	\$ 1,484,872	\$ 8,997,245	\$ 8,577,132	\$ 1,904,985
TRUST & AGENCY FUND TOTAL	\$ 271,538	\$ 958,400	\$ 967,000	\$ 262,938
INTERNAL SERVICE FUND TOTAL	\$ 19,046,577	\$ 16,568,910	\$ 17,478,566	\$ 18,136,921
TOTAL ALL FUNDS	\$ 43,389,791	\$ 162,845,064	\$ 153,243,891	\$ 52,990,964

* Negative reserved fund balance reported as a component of Unreserved- Undesignated.

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

GENERAL FUND

The 2010-2011 General Fund Revised Budgeted revenue is approximately \$1.5 million less than prior year actual. Much of the decrease is explained by the use of ARRA funds for the payment of Special Education benefits that will not be present in the current year. Additional decreases are related to declining enrollment and no change in the basic per pupil funding.

Expenditures decreased by 1.7% as compared to prior year actual expenses. This decrease is primarily due to the transfers to the severance and Community Education Funds reflected in the prior year actual amounts. These decreases are partially offset by an increase in salary cost and a decrease in health insurance costs due to the new health plan. None the less, expenditures exceed revenue as expected which necessarily results in the drawing down of fund reserves. This use of fund reserves is consistent with school board action to use these resources rather than to reduce essential programs and services.

The following table compares the 2009-10 General Fund actual results with the 2010-11 Revised Budget:

ISD 191 BURNSVILLE - EAGAN - SAVAGE			
REVENUE AND EXPENDITURES			
	2009-10 ACTUAL		2010-11 REVISED BUDGET
Beginning Fund Balance			
Reserved	\$ 4,276,972		\$ 2,636,276
Unreserved- Designated	5,090,162		2,352,197
Unreserved- Undesignated	9,572,656		11,044,500
Total Fund Balance	18,939,790		16,032,973
Revenues	111,858,603		109,133,898
Expenditures	(114,765,420)		(112,801,550)
Net Change in Fund Balance	(2,906,817)		(3,667,652)
Ending Fund Balance			
Reserved	2,636,276		1,403,196
Unreserved- Designated	2,352,197		2,348,057
Unreserved- Undesignated	11,044,500		8,614,068
Total Fund Balance	\$ 16,032,973		\$ 12,365,321

ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)

Because “Reserved” funds are statutorily committed to particular functions, greatest attention is given to the “Unreserved- Undesignated” accounts because they are available for any General Fund purpose. The decrease in the Unreserved- Undesignated Fund Balance is due to the changes noted above. Unreserved fund balance represents approximately 8% or approximately 4 weeks of annual budgeted expenditures in the General Fund.

Revenue in the General Fund is based in large part on the number of students enrolled in the school district. As enrollment declines, the district loses the revenue associated with those students at the rate of approximately \$7,000 per student, on average. The amount varies per student as the state funding formula weights students differently on the basis of grade level and other relevant characteristics, i.e. poverty, non-English speaking, etc. Approximately 71% of the revenue in the General Fund is received as aid from the State of Minnesota. Property taxes make up 22% of the General Fund budget; the Federal Government provides 5% and miscellaneous local sources account for 2%. It is important to note state general education revenue has increased approximately \$540 per student, on average, as a result of federal stimulus money not included in the current year.

A major issue effecting General Fund Revenue is enrollment decline. With approximately 94% of our revenue determined on the basis of enrollment, any loss in enrollment has serious financial consequences for the school district. New residential development fueled enrollment growth through 1999. With virtually no open space remaining in the community for residential development, we anticipate continued enrollment decline as our community matures.

Peak enrollment was reached in 1999-00 when we had 11,715 students in average daily membership. Enrollment has consistently declined to the 2010-11 estimated enrollment of 9,633. Each student generates approximately \$7,500 in general education and stimulus revenue.

While revenues are declining, inflationary pressures on our expenditures cause our operating budget to grow. As a labor intensive industry, 80 % of our General Fund operating budget is committed to salaries (61%) and benefits (19%). Medical and dental insurance alone accounts for 9.9% of the budget and had increased 7-16% from 1994-95 through present. The district has been very aggressive in its efforts to curtail the rate of growth in the cost of medical insurance. Similar cost curtailment efforts have been instated successfully with respect to dental insurance, workers’ compensation insurance, energy conservation and student transportation. The adoption of the new blended health savings and high deductible could provide significant savings to the district going forward, without a reduction in the quality of services offered to employees.

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

While the loss of students results in considerable loss of revenue, it is more difficult to reduce expenditures proportionately. This is true because enrollment decline is distributed over all grades and schools, which does not readily permit a reduction in expenditures. Furthermore, any staff layoffs are achieved on the basis of seniority which means that the lowest cost staff members are laid off first. Also, costs relating to the operation of buildings or overhead do not automatically decline as enrollment falls.

The following schedules and graphs provide detailed information on General Fund Revenues and Expenditures.

- General Education Formula Allowances
- Revenue By Source
- Expenditures By Program
- Expenditures By Object
- Enrollment History/Projection
- Expenditures Per Student

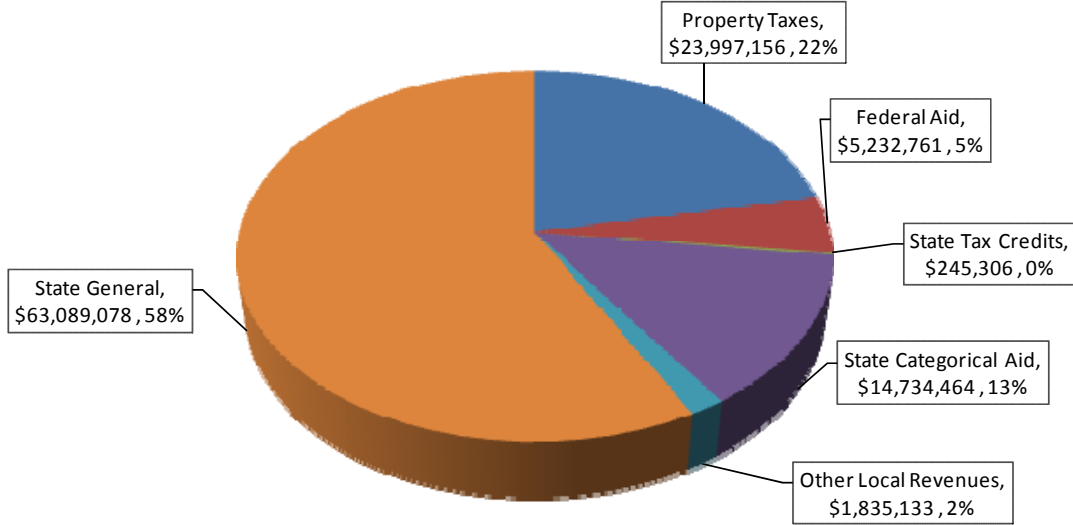
**ISD 191 BURNSVILLE - EAGAN - SAVAGE
GENERAL EDUCATION REVENUE
FORMULA ALLOWANCES**

Allowance	2006-07	2007-08	2008-09	2009-10	2010-2011
Basic	\$ 4,974	\$ 5,074	\$ 5,124	\$ 5,124	\$ 5,124
Gifted and Talented	9	12	12	12	12
Compensatory	148	165	167	254	344
Limited English Proficiency	89	91	93	90	97
Operating Capital	206	208	208	210	211
Training and Experience	9	-	-	-	-
Referendum	847	853	1,489	1,526	1,578
Equity	102	106	46	69	69
Transition	32	32	32	32	32
Alternative Teacher Comp.	231	223	223	231	236
Federal Stimulus Replacement	-	-	-	(540)	-
Pension Adjustment	(67)	(47)	(48)	(48)	(49)
Total	\$ 6,580	\$ 6,717	\$ 7,346	\$ 6,960	\$ 7,653

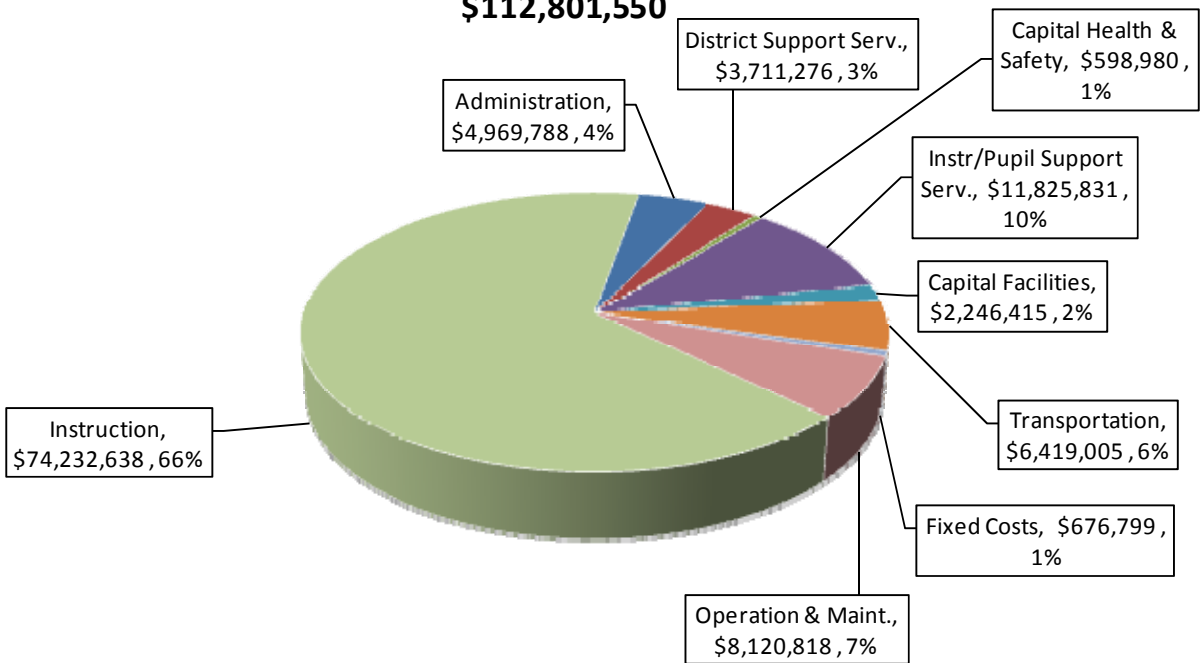
* Allowances are provided for each adjusted marginal cost pupil unit. For purposes of funding, each student in average daily membership is weighted as follows: Kindergarten @ .557 for 2003-04 through 2006-07, & .612 for 2007-08 through 2010-11. Grades 1-3 @ 1.115, Grades 1-6 @ 1.06 and Grades 7-12 @ 1.3.

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

**INDEPENDENT SCHOOL DISTRICT 191
GENERAL FUND REVENUE BY SOURCE
2010-2011 REVISED BUDGET
\$109,133,898**

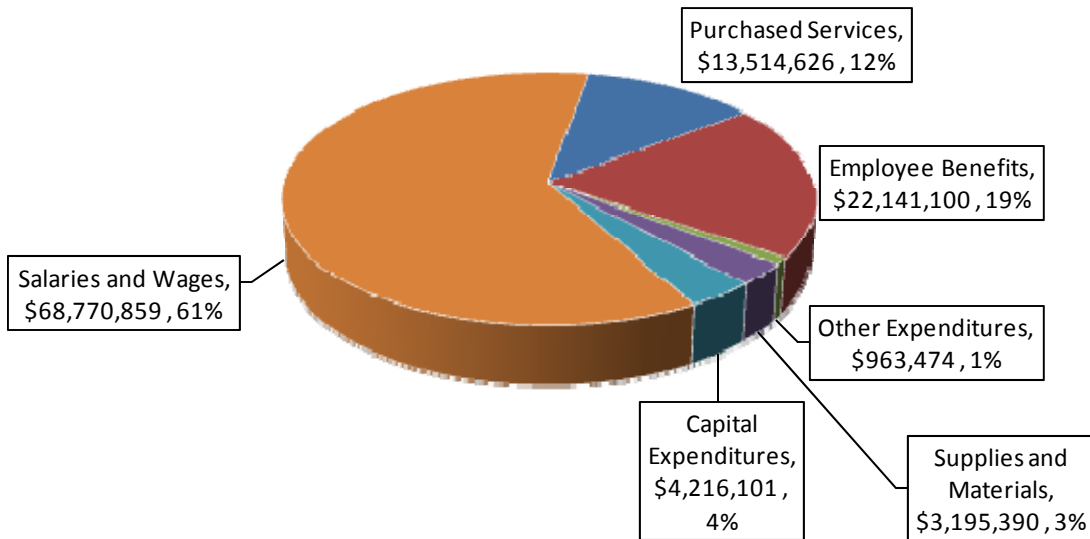


**INDEPENDENT SCHOOL DISTRICT 191
GENERAL FUND EXPENDITURES BY PROGRAM
2010-2011 REVISED BUDGET
\$112,801,550**



**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

**INDEPENDENT SCHOOL DISTRICT 191
GENERAL FUND EXPENDITURES BY OBJECT
2010-2011 REVISED BUDGET
\$112,801,550**



**ISD 191 BURNSVILLE - EAGAN - SAVAGE
ENROLLMENT HISTORY AND PROJECTION
2001-2011**

Year	Total	Change
2000-01 Actual	11,628	(87)
2001-02 Actual	11,480	(148)
2002-03 Actual	11,220	(260)
2003-04 Actual	11,080	(140)
2004-05 Actual	10,679	(401)
2005-06 Actual	10,535	(144)
2006-07 Actual	10,391	(144)
2007-08 Actual	10,213	(178)
2008-09 Actual	9,961	(252)
2009-10 Actual	9,826	(135)
2010-11 Estimate	9,633	(193)

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

GENERAL FUND COST PER STUDENT (9,633 ADM)		
GENERAL CATEGORY	COST PER STUDENT (ADM)	DESCRIPTION
Instruction \$ 86,058,469 76.3%	Regular Instruction \$ 49,791,962 Total \$ 5,169 Per Student 44.15% of Total Exceptional Instruction \$ 22,899,899 Total \$ 2,377 Per Student 20.30% of Total Instructional Support Services \$ 8,542,123 Total \$ 887 Per Student 7.57% of Total Pupil Support Services \$ 3,283,708 Total \$ 341 Per Student 2.91% of Total Vocational Instruction \$ 1,540,777 Total \$ 160 Per Student 1.37% of Total	Classroom Instruction K-12 Special Education Media Centers, Technology, Curriculum & Staff Development, Associate Principals Guidance, Health Services, Attendance, DARE Secondary Vocational Classes, Industrial Technology, Family Science
Facility Maintenance & Operations \$ 10,966,213 9.7%	Building Maint & Custodial \$ 10,966,213 Total \$ 1,138 Per Student 9.72% of Total	Custodial, Facility Repair and Improvements, Health & Safety, Utilities
Administration \$ 8,681,064 7.7%	School Administration \$ 4,969,788 Total \$ 516 Per Student 4.41% of Total District Administration & Support Services \$ 3,711,276 Total \$ 385 Per Student 3.29% of Total	Principals, Offices, Clerical Support Technology, Business, Human Resources, Community Relations, School Board, Superintendent, Clerical Support
Student Transportation \$ 6,419,005 5.7%	Student Transportation \$ 6,419,005 Total \$ 666 Per Student 5.69% of Total	Regular & Special Education Transportation
Fiscal & Fixed Costs \$ 676,799 0.6%	Fixed Costs \$ 676,799 Total \$ 70 Per Student 0.60% of Total	Property & Liability Insurance, Transfers
Total \$ 112,801,550	\$ 11,710 Per Student	Total General Fund Expenditures

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

FOOD SERVICE FUND

The Food Service Fund is essentially operated as an enterprise within the school district. The Director of Food Services is charged with the responsibility of providing nutritious school lunches for students with no financial subsidy from the General Fund.

Most of the revenue in the Food Services Fund is attributable to the sale of lunches to students. Additional revenue is received from the State of Minnesota and U.S. Department of Agriculture to supplement the program. The revenue budget assumes the sale of 1 million lunches at \$2.30 per meal for elementary, \$2.40 per meal for secondary lunches, and \$.40 for reduced price meals. Additional revenue is generated through summer programs and the sale of food items a la carte, primarily at the secondary schools.

Expenditures in the Food Services Fund are split evenly between the cost of preparation (labor) and the cost of the food served. All costs are projected on the basis of the number of meals served at each location. We estimate the number of meals served to be slightly over 1 million.

The budget indicates revenue of \$4,000,604 and expenditures of \$4,048,636. The Food Service Department pays careful attention to revenues and expenses with the intention of producing better financial results than indicated in the budget.

The following table shows the revised budget's projected change in fund balance:

**ISD 191 BURNSVILLE - EAGAN - SAVAGE
2010-2011 REVISED BUDGET
FOOD SERVICE FUND**

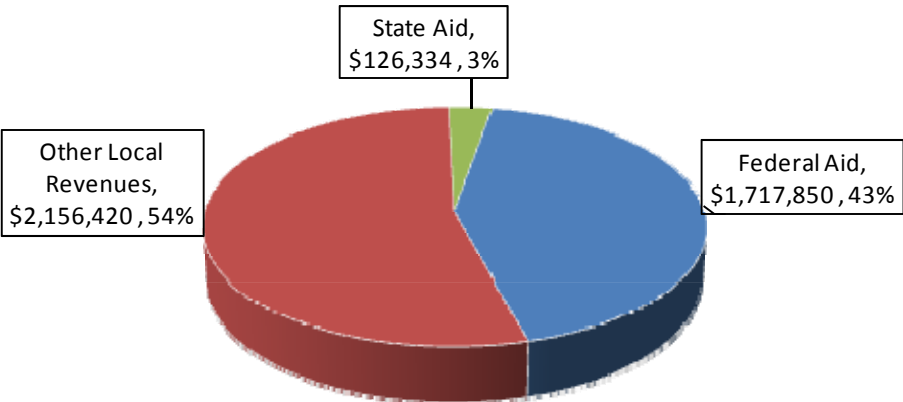
Beginning Fund Balance	
Unreserved- Undesignated	\$ 620,382
Revenues	4,000,604
Expenditures	(4,048,636)
Net Change in Fund Balance	(48,032)
Projected Ending Fund Balance	
Unreserved- Undesignated	\$ 572,350

Additional graphs show the following information:

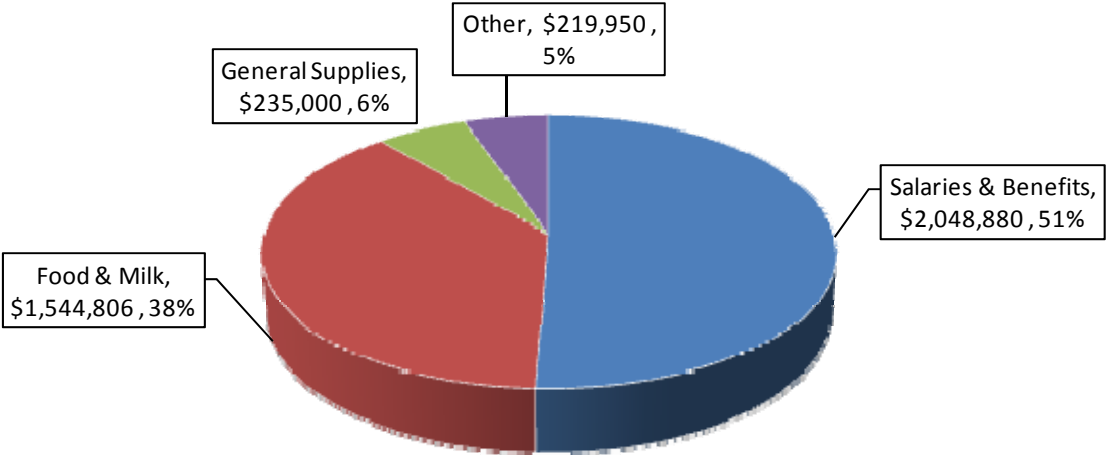
- Revenue By Source
- Expenditures By Object

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

**INDEPENDENT SCHOOL DISTRICT 191
FOOD SERVICE REVENUE
2010-2011 REVISED BUDGET
\$4,000,604**



**INDEPENDENT SCHOOL DISTRICT 191
FOOD SERVICE EXPENDITURES BY OBJECT
2010-2011 REVISED BUDGET
\$4,048,636**



**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

COMMUNITY SERVICE

Like Food Services, the Community Education program operates on a financially self-sufficient basis. The bulk of the revenue in the Community Education Fund is derived from fees/tuition paid by participants. Additional funding, although limited, is provided through property taxes and state aids as provided in Minnesota Statutes.

Expenditures in the Community Education Fund relate primarily to the direct cost of providing the programs and services offered to our residents. A substantial portion of the budget is for the school age childcare program, Project Kids.

The following table shows the revised budget's projected change in fund balance:

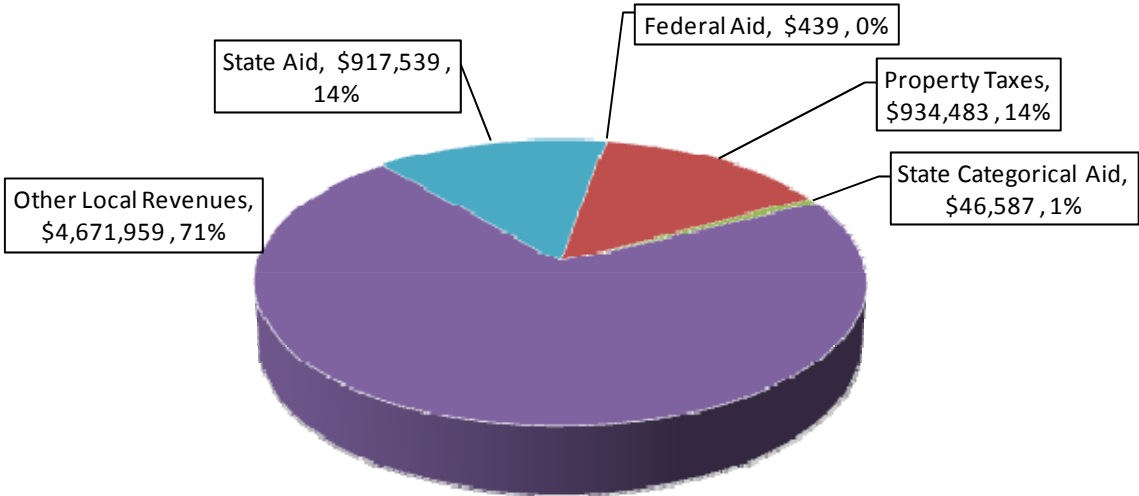
ISD 191 BURNSVILLE - EAGAN - SAVAGE 2010-2011 REVISED BUDGET COMMUNITY SERVICE FUND	
<hr/>	
Projected Beginning Fund Balance	
Reserved	\$ 10,397
Unreserved- Undesignated	(10,397)
Total Fund Balance	<hr/> -
Revenues	6,571,007
Expenditures	(6,571,007)
Net Change in Fund Balance	<hr/> -
Projected Ending Fund Balance	
Reserved	94,336
Unreserved- Undesignated	(94,336)
Total Fund Balance	<hr/> <hr/> \$ -

Additional graphs show the following information:

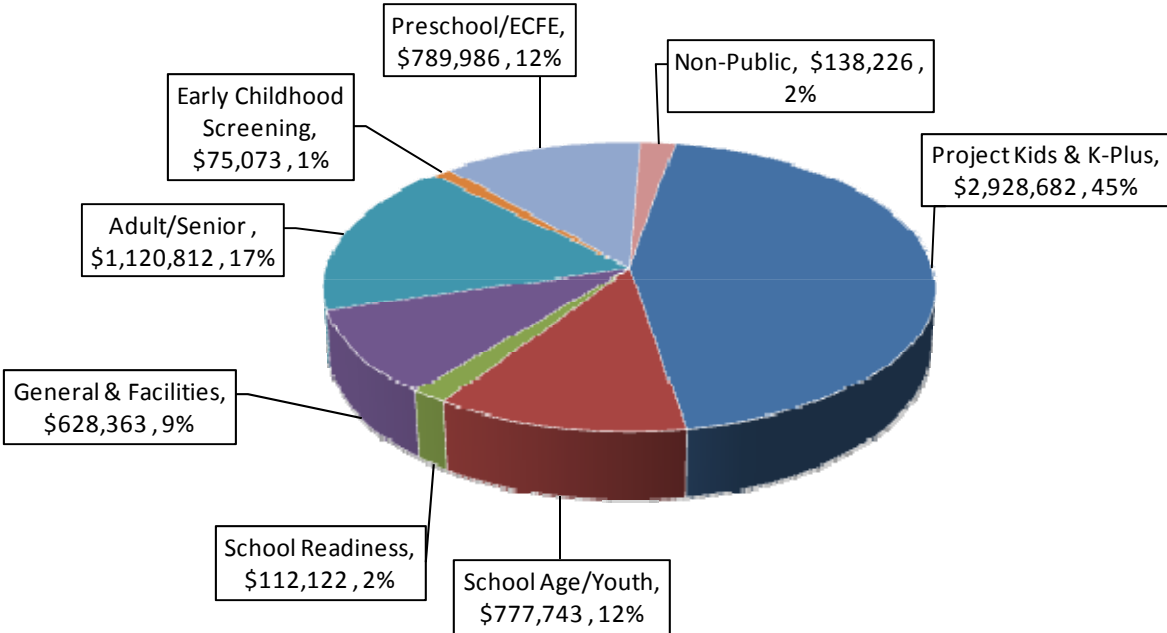
- Revenue By Source
- Expenditures By Program

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

**INDEPENDENT SCHOOL DISTRICT 191
COMMUNITY SERVICE REVENUE
2010-2011 REVISED BUDGET
\$6,571,007**



**INDEPENDENT SCHOOL DISTRICT 191
COMMUNITY SERVICE EXPENDITURE
2010-2011 REVISED BUDGET
\$6,571,007**



**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

BUILDING CONSTRUCTION CAPITAL PROJECTS FUND

The Building Construction Capital Projects Fund is used to account for facility improvements that have been funded through the property tax levy. In April 2008 the district sold bonds to fund these projects. In November 2010, the Board of Education has approved the issuance of bonds totaling \$16,575,000. The revenue budget for 2010-11 reflects the issuance of bonds and estimated interest earnings through year-end.

Principal and interest payments will be made on bonds with funds received through property tax levies. These projects must be approved by the Minnesota Department of Education to qualify for Alternative Facility Levy Authority. These projects are reflected in the district's 10-year plan.

The following table shows the revised budget's projected change in fund balance:

ISD 191 BURNSVILLE - EAGAN - SAVAGE 2010-2011 REVISED BUDGET CAPITAL PROJECT FUND		
<hr/>		
Projected Beginning Fund Balance		
Reserved	\$	5,933,449
Revenues		16,615,000
Expenditures		(2,800,000)
Net Change in Fund Balance		<hr/> 13,815,000
Projected Ending Fund Balance		
Reserved	<hr/> \$	<hr/> 19,748,449 <hr/>

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

DEBT SERVICE FUND

The Debt Service Fund is used to record revenues and expenditures relating to the district's bonded debt. The proceeds from the sale of the bonds are used to fund the proposed construction. Each year the district levies property taxes to pay interest and make payments on the principal to retire the bonds. This is similar to the principal and interest payments that homeowners make on their home mortgage.

**ISD 191 BURNSVILLE - EAGAN - SAVAGE
2010-2011 REVISED BUDGET
DEBT SERVICE FUND**

Projected Beginning Fund Balance		
Unreserved- Undesignated	\$	1,484,872
Revenues		8,997,245
Expenditures		(8,577,132)
Net Change in Fund Balance		420,113
Projected Ending Fund Balance		
Unreserved- Undesignated	\$	1,904,985

Currently scheduled debt payments are provided on the following Debt Payment Schedule.

Year Ending June 30,	General Obligation Bonds		Capital Leases		Special Assessments		Total
2011	\$ 4,480,000	\$ 4,091,632	\$ 496,120	\$ 224,929	\$ 13,443	\$ 3,293	\$ 9,309,417
2012	4,640,000	3,915,806	486,777	201,695	13,443	2,352	9,260,073
2013	4,825,000	3,724,006	508,428	180,045	13,443	1,411	9,252,333
2014	5,140,000	3,524,456	531,060	157,413	6,719	470	9,360,118
2015	5,350,000	3,311,956	554,719	133,754	-	-	9,350,429
2016-2020	20,215,000	13,313,898	1,840,406	382,130	-	-	35,751,434
2020-2025	17,630,000	9,404,380	479,963	42,194	-	-	27,556,537
2026-2030	18,725,000	4,725,782	-	-	-	-	23,450,782
2031-2033	8,250,000	817,500	-	-	-	-	9,067,500
	\$ 89,255,000	\$ 46,829,416	\$ 4,897,473	\$ 1,322,160	\$ 47,048	\$ 7,526	\$ 142,358,623

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

TRUST, AGENCY AND INTERNAL SERVICE FUNDS

The district has created other Funds to account for monies that we hold in trust for a particular purpose such as scholarships and employee contributions to their flexible spending accounts.

Internal Services Funds are used to account for the following activities, all of which are funded through the Operating Funds:

- Dental Self-Insurance
- Post Retirement Benefits Funds
- Health Insurance
- OPEB Trust Fund

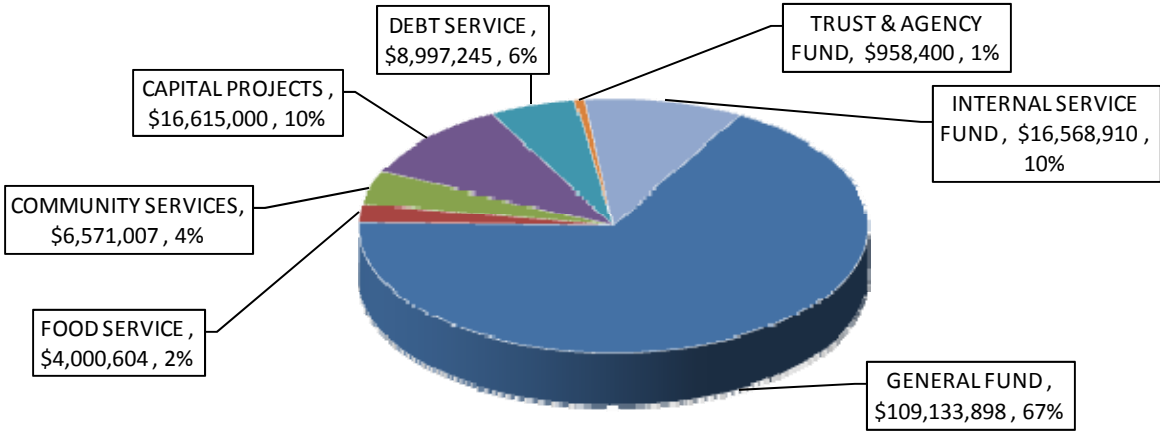
While the financial transactions in these funds must be recorded and reported as under the district's jurisdiction, they do not represent operating expenditures of the school district.

BUDGET- ALL FUNDS

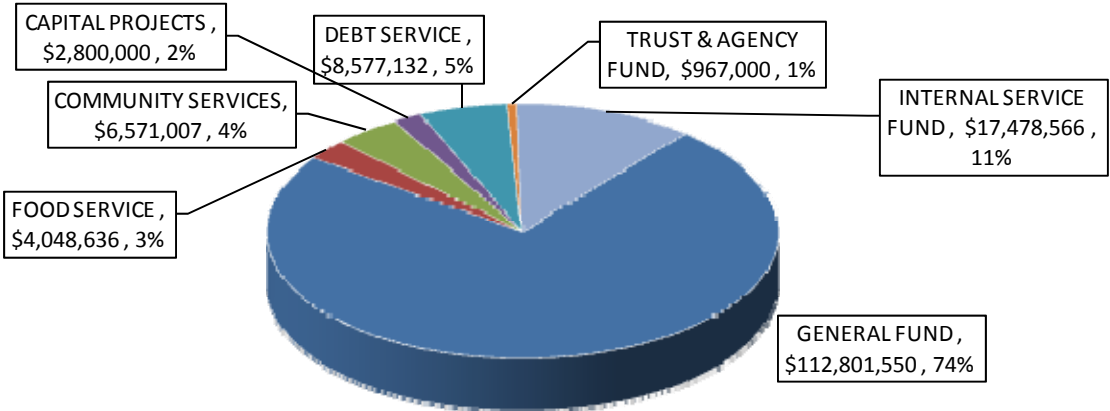
The 2010-11 Budget provides revenues of \$162,845,064 and expenditures of \$153,243,891. The following pie charts offer a breakdown of revenues and expenditures by Fund.

**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

**INDEPENDENT SCHOOL DISTRICT 191
REVENUE - ALL FUNDS
2010-2011 REVISED BUDGET
\$162,845,064**



**INDEPENDENT SCHOOL DISTRICT 191
EXPENDITURE - ALL FUNDS
2010-11 REVISED BUDGET
\$153,243,891**



**ISD 191
BUDGET SUMMARY
REVISED BUDGET 2010 - 2011
(CONTINUED)**

In prior years the school board was forced to make some very difficult decisions in an effort to more closely align revenues with expenditures. This budget reflects those decisions and demonstrates the success of those actions. Stabilization of programs and budgets is a primary goal of the school board. Whether stability is achieved is dependent on continued vigilance with respect to spending, favorable response from the legislature and retaining enrollment.

School board members are acutely aware of the role played by the State Legislature in school finance. The state provides much of our General Fund revenue and also exercises control over the property tax levy. This basic allowance was increased by the legislature to \$4,783 for 2005-06, to \$4,974 for 2006-07, \$5,074 for 2007-08, and \$5,124 for 2008-09, 2009-10 and 2010-11. At this point in time, with the new Governor and legislature, we do not anticipate an increase to the basic allowance going into the 2011-12 school year.

Enrollment decline is another uncertainty that haunts our financial future. Since over 90% of the General Fund revenue budget is determined by enrollment. As enrollment declines, revenue falls in direct proportion to the student loss. Enrollment projections are based on historical data. Furthermore, in/out student transfers affect approximately 20% of our student population annually. It is only reasonable to assume that enrollment projections are not absolutely accurate and actual student membership will almost certainly deviate from the projection by 1% - 2%. This deviation may be positive or negative but must be accepted as likelihood on an annual basis.

Finally, the budget is a best estimate of anticipated revenues and expenses. It is accurate only to the extent that the assumptions are accurate. Both favorable and unfavorable deviations should be expected as the year unfolds. Special Education is a prime example of a program where costs can vary significantly from what is budgeted because the budget is based on what is known or reasonably anticipated when the budget is prepared. As Individual Educational Plans are developed or the incidence of disabilities varies, the budget must be adjusted accordingly.

The School District's budget is a very complex document and requires an understanding of education finance and accounting to conduct a meaningful analysis. Therefore, comparison of data from year to year or even among programs must be done cautiously to avoid inappropriate conclusions. A wealth of data supports the budget as presented and by re-configuring the budget printouts, even more information can be extracted from this document. Residents desiring additional budget information are encouraged to visit the District's website www.isd191.org or call the Business Office at (952) 707-2050.



To: Members, Board of Education
Randy Clegg, Superintendent

Agenda Item IV.B
January 20, 2011

From: Tania Z. Chance, Ph.D.
Executive Director of Human Resources

Date: January 20, 2011

RE: Approve New Job Descriptions

Recommendation: That the Board of Education approve job descriptions for Executive Director Organizational Development, Employee Services Coordinator, Labor Relations Manager, Employment Specialist, Director of Labor Relations, and Employee Development Coordinator and approve posting and filling the positions of Director of Labor Relations and Employee Development Coordinator.

At the December 16, 2010 Board meeting, Board members received a summary presentation of the key findings from a human resources department audit that was conducted by Dennis Dahlman, an independent consultant. Mr. Dahlman, in his report to the Board, recommended that the Board increase investments to several areas in the HR department including a need for:

- Labor Relations Strategy
- Workforce Planning Strategy
- Employee Performance Review Strategy
- A Total Compensation Perspective with further movement toward a Consumer Driven Healthcare Model
- Additional Leadership Staffing

At the Board workshop on January 6, 2011, the findings of the audit were reviewed and the district's response to the audit was articulated and discussed. In order to implement the accepted audit findings and move the department closer toward higher levels of transformational work to advance the District's mission, a need to right-size the department was identified. That is, to realign the current duties of existing staff and fill two new positions, Director of Labor Relations and Employee Development Coordinator. These two positions will support and allow for increased decision making, strategizing, services and efficiency and supports goals established by the Board of Education. The realignment of duties and added positions result in an overall FTE increase of .5 for the department.

**ISD # 191 Job Description
(CABEDOD)**

JOB TITLE: Executive Director Organizational Development

Exempt (Y/N): Yes
DEPARTMENT: OD
SUPERVISOR: Superintendent

DATE: January 20, 2011
OCC NUMBER:

SUMMARY: Plan, coordinate, and direct the school district's labor relations and human resource functions within the established policies, goals, and philosophies of School District 191 in order to assure quality educational services are provided to students. Provide direction to the Department of Organizational Development (OD), cabinet leadership, and school board recommendations in aligning resources and structuring the organization to meet its purpose. Assist with providing a culturally inclusive and welcoming environment by performing the following duties.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- **Departmental leadership:** Provide vision and ongoing direction and support in strategic planning and the development and implementation of district operational plan. Work in partnership with other district leadership to ensure delivery of plan. Provide leadership and guidance for OD functions and its staff, including negotiations, allocations, recruiting, hiring, and continuous development of high quality staff, and providing a service-oriented culture within the department and across the district for staff. Oversee administration of benefit programs and contracts. Advise policies and ensure policy implementation.
- **Workforce Planning.** Ensure effective and efficient delivery of the recruitment, screening, selection, and assignment of all staff. Update and monitor hiring process to assure compliance with legal requirements, best practices, and district standards in order to enhance and improve the district's ability to recruit, hire, and retain highly qualified, culturally competent, and diverse staff. Coordinate and direct transfers, leaves, promotions, and separations of district staff. Develop staffing projections and allocations for district staff; determine appropriate salaries for new employees. Prepare and present personnel recommendations to school board for approval. Support administrators and employees in all personnel due process efforts to assure legal requirements are followed and employee rights are maintained.
- **Employee development and support.** Ensure full implementation of a districtwide employee evaluation system. Provide training and support for staff in such areas as harassment policy compliance, harassment investigation, and legal compliance issues such as data practices, due process, criminal background checks and ADA compliance. Work with legal counsel to assure all employee matters are handled in compliance with legal requirements and to ensure best possible outcomes. Develop, improve, maintain and implement a system wide program improvement process (PIP) for all employees. Participate in school walk-thrus. Ensure comprehensive orientation program for new teachers and on-boarding process for all new staff. Ensure delivery of training and other leadership development opportunities.

- **Budget planning and implementation.** Develop and coordinate budget projections and recommendations for staffing of all positions. Develop ratios and formulas to meet the needs of district staffing and budgeting requirements. Maintain position control, required reporting, and authorization of positions. Assure all contractual procedures including posting and hiring processes are followed.
- **Employee and labor relations.** Serve as the district's chief negotiator and delegator in the contract negotiation process for all bargaining units. Administer and interpret provisions of all collective bargaining agreements. Prepare and distribute master agreements for all employee groups and individual contracts, where appropriate. Provide leadership, guidance, delegation, and support, to such committees as the Meet and Confer Committee, Sabbatical Leave Committee, Insurance Committee, Continuing Education/Re-licensure Committee, and Comparable Worth Evaluation process. Develop, coordinate, and direct performance appraisal programs for district staff. Develop and maintain a human resource information system, maintain appropriate personnel records for all staff, and complete human resource-related reports, questionnaires and surveys. Maintain job descriptions for all employees. Develop, administer, and interpret personnel policies and procedures for district staff. Ensure an understanding of a total compensation package perspective.
- **Organizational Development:** Provide leadership in the area of labor relations and human resources, as well as continuous improvement practices within the district. Provide leadership and support to district administrators, school principals, departments, and other leadership teams in ensuring effective human resource operations, change management, and the designing and implementing of continual improvement plans. Provide direction in creating processes, systems, supports, and structures to deliver high-quality instruction throughout the system.
- **Other duties.** Direct and supervise overall operation of the OD Department, including the sub provider program. Serve as the district Human Rights Officer and assure compliance with district harassment and discrimination policies. Assist the superintendent and executive cabinet to implement a districtwide continuous improvement process focused on customer needs and driven by measurable results. Administer all policies and procedures relative to personnel practices.
- **OD support and other.** Ensure effective human resource processes and lead the efforts of the OD team. Leadership and/or service on district committees and other teams/task forces as appropriate. Serve as a resource to schools.

SUPERVISORY REPSONSIBILITIES: This position has supervisory responsibilities.

EDUCATION and/or EXPERIENCE: Master's Degree required with advanced academic study desired. Degree preferred in education, human resources, law, business administration or related fields. 3-5 years experience in collective bargaining serving as a lead negotiator. Organization and management skills. Communication skills including writing, speaking, and listening. Skilled consensus- builder. Ability to involve others in work and inform others of decisions and events. Demonstrated experience in systems thinking, change management, and organizational development. Demonstrated skills in facilitation, team building, and collaboration. Ability to resolve conflict. Knowledge and understanding of personnel administration. Knowledge and understanding of laws, rules, and regulations affecting school district personnel and school district operations. Technological

expertise in supporting systems that improve districtwide data and process improvement needs.

LANGUAGE SKILLS: Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from staff, the School Board, and the general public.

MATHEMATICAL SKILLS: Ability to compute salary formulas, FTE ratios, proration of salaries, and to add figure percentages. Have the ability to calculate figures and amounts; such as interest, proportions, and percentages with a high level of accuracy.

REASONING ABILITY: Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

OTHER SKILLS and ABILITIES:

Ability to prioritize.

Computer skills in word processing and data processing.

Organizational skills.

Interpersonal skills, including ability to work well with others, be polite, helpful, courteous and compassionate.

Accuracy in written language and mathematical calculations.

Excellent written, oral, and interpersonal communication skills.

Administration of human resource functions and project management.

Administration of succession plans and development.

Proficient use of performance management tools and tracking.

Proficient in technology such as EXCEL, ACCESS, PowerPoint, and Adobe Acrobat.

Proficiency in database development, data analysis, and reporting.

Proficient at problem solving and team collaboration decision-making.

Proficient delivery of effective training.

Commitment to cultural competence and intercultural relations.

Ability to maintain regular attendance.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; and talk or hear. The employee is occasionally required to stand; walk; and stoop, kneel, or crouch. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

**ISD # 191 Job Description
(CONFLRM)
JOB TITLE: Labor Relations Manager**

Exempt (Y/N): Yes
DEPARTMENT: OD
SUPERVISOR: Director of Labor Relations

DATE: January 20, 2011
OCC NUMBER:

SUMMARY: Translates contracts and makes necessary changes on HRIS system to reflect changes in collective bargaining agreements. Assists with negotiations by providing data for and participating in the process. Relieves executive director for organizational development (OD) of minor administrative and business details. Assists with providing a culturally inclusive and welcoming environment by performing the following duties.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- **Contract Management.** Responds to employee questions regarding contract questions. Monitors collective bargaining process and agreements for implementation and/or translation problems and advises the executive director. Calculates pay based on contract, assigned stipends, and changes in work assignments; communicates changes to payroll. Review additional hourly pay sheets for all buildings; apply appropriate salary for additional pay according to assignments. Maintains databases of staff information, seniority list, years of service, FTEs, leaves, retirement information, and evaluations. Calculates and maintains all aspects of summer school teaching contracts and salaries for hourly employees. Maintains weekly work records, absences, and additional pay for overtime for all buildings, ASC and Community Education Staff. Responds to and resolves minor time-off translation tracking questions per master agreement. Assists with contract negotiations including building matrices.
- **Maintain Data on HRIS System/ HR/PR Interface.** Modifies HRIS system to reflect changes in collective bargaining agreements. Designs and maintains databases and related lists, records and forms; e.g., absence trends. Builds and maintains databases of teacher information, step/lane placements, longevity, seniority list, years of service records, FTE's, leaves, retirement information and evaluations. Lead continual improvement efforts in interfacing with payroll department.
- **Assure accurate record keeping and timely reporting.** Tracks teacher appraisals and performance evaluations for all staff. Maintains updates, sorts and files records, reports, forms and correspondence manually or on database; assists in compiling, preparing and revising department reports. Tracks licensure and completes STAR report. Composes reports, including staffing reports, other statistical reports, bills, statements, correspondences, letters and other materials by entering information into computer; mails to appropriate individuals. Process invoice from substitute staffing provider to check for accuracy and reconcile discrepancies.

- **Training and orientation.** Work with department staff to design and develop training and orientation to continuously improve the hiring, staffing and orientation process. Assist in orientation, in-services, and intake of new employees. Assist in the delivery of high quality, effective orientation for all employee groups. Assists in facilitation of the exit interview process.
- **OD support and other.** Assist with human resources processes and serve as an active team member of the OD team. Serve on district committees and other teams/task forces as appropriate. Serve as a resource to schools. Reads and responds to correspondence appropriate to duties.

SUPERVISORY RESPONSIBILITIES: This position has no supervisory responsibility.

QUALIFICATION REQUIREMENTS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE: Associate's degree (A. A.) from two-year college or technical school or equivalent years of post-secondary training and coursework. Bachelor's Degree preferred in human resources, business administration or related field. Minimum of 5 years experience in implementing contract language, laws, and statutes pertaining to human resources administration contract management. Advanced technology skills in database management, Excel, Access, HRIS software, and other like programs. Demonstrated ability to work effectively with established teams. Demonstrated ability to set priorities and complete tasks despite constant interruptions.

LANGUAGE SKILLS: Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from staff, the School Board, and the general public.

MATHEMATICAL SKILLS: Ability to compute salary formulas, FTE ratios, proration of salaries, and to add figure percentages. Have the ability to calculate figures and amounts; such as interest, proportions, and percentages with a high level of accuracy.

REASONING ABILITY: Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

OTHER SKILLS and ABILITIES:

Ability to prioritize.

Computer skills in word processing and data processing.

Organizational skills.

Interpersonal skills, including ability to work well with others, be polite, helpful,

courteous and compassionate.

Accuracy in written language and mathematical calculations.

Excellent written, oral, and interpersonal communication skills.

Proficient in technology such as EXCEL, ACCESS, PowerPoint, and Adobe Acrobat.

Proficiency in database development, data analysis, & reporting.

Proficient at problem solving and team collaboration decision-making.

Commitment to cultural competence and intercultural relations.

Ability and willingness to follow District rules and policies.

Ability and willingness to follow directives from supervisors.

Ability to maintain regular attendance.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; and talk or hear. The employee is occasionally required to stand; walk; and stoop, kneel, or crouch. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

**ISD # 191 Job Description
(CONFESC)
JOB TITLE: Employee Services Coordinator**

Exempt (Y/N): Yes

DATE: January 20, 2011

DEPARTMENT: OD

OCC NUMBER:

SUPERVISOR: Executive Director Organizational Development

SUMMARY: Administer district benefit plans, and perform additional functions as needed so that the fiscal accounts of the district are maintained in an accurate and timely manner. Process and maintain accurate payroll information. Assist with providing a culturally inclusive and welcoming environment and otherwise relieves Executive Director Organizational Development (OD) of minor administrative and business detail by performing the following duties.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- **Administer Benefits:** Provide information and enrollment materials to all eligible staff, retirees and COBRA participants in medical, dental, life and LTD insurance. Answer questions and respond to all concerns. Monitor, analyze, and balance all benefit accounts and deductions. Coordinates and facilitates meetings with insurance providers and other third party administrators. Coordinates 125 plan enrollment procedure for the district. Manages Unemployment Insurance through claim response, hearing attendance, data collection, risk calculations, and the identification of methods in which to reduce that risk. Leads the health and wellness program, open enrollment process, insurance/wellness committee, and bid process. Explore options and implement an employee assistance program. Applies for grants and other funding sources to defray cost of benefits, enhance offerings, and deliver increased opportunities for employee education and training in this area. Consults with executive director organizational development as necessary.
- **Track Injuries, Accommodations and Leaves.** Ensures proper reporting of injuries and management of worker's compensation process. Evaluates ADA accommodation requests, obtains necessary physician statements, conducts accommodation meeting, and determines accommodations as appropriate. Coordinates transitional work plans (light duty) and includes appropriate supervisors in determination. Process FMLA and other leave requests and tracks all leaves. Communicates with employee, ensures completion of necessary forms, and communicates with physician as required. Ensures leave requests are on Board report.
- **Prepare data and reports as needed.** Provide employee income and employment dates as needed. Assist payroll and business office staff with various other duties. Complete various reports. Updates, sorts and files records, reports, forms, and correspondence manually or on database; assists in compiling, preparing, and revising department reports. Composes reports, including statistical reports, bills, statements, correspondence, letters,

and other materials by entering information into computer; mails to appropriate individual. Notifies retirement associations and provides appropriate employee data. Maintains private health personnel files and workers compensation files. Responds to requests for health data while maintaining compliance with HIPAA and government data privacy act when handling employee data. Designs and maintains databases and related lists, records, and forms; e.g., employee files, and disability applications. Reconcile and prepare year-end reports. Processes First Report of Injury, communicates with employee, physician as needed, QRC nurse and insurer. Files report and processes disability claims as needed. Provides information for lost time to appropriate department. Tracks employees on long-term disability; calculate elimination period, adjusts pay, explains process to employees.

- **Provide education and training.** Design and develop training and orientation for staff. Assist in orientation, in-services, and intake of new employees. Provide retirement information session. Assure that all employees understand the options available to them and provide educational sessions relative to 403(b)/457/TSA, Flex, Wellness, and the district's medical, dental, life and LTD insurance. Assists in facilitation of the exit interview process.
- **Assist with Labor Relations.** Prepares data and participates in the collective bargaining process. Actively researches innovative design packages, cost saving solutions, and effective language to bargain in the delivery and administration of benefits.
- **OD support and other.** Reads and responds to correspondence appropriate to duties. Assist with human resource processes and serve as an active team member of the OD team. Serve on district committees and other teams/task forces as appropriate. Serve as a resource to schools.

SUPERVISORY RESPONSIBILITIES: This position has no supervisory responsibility.

QUALIFICATION REQUIREMENTS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE: Bachelor's Degree required. Master's Degree preferred in human resources, business administration or related field. Three years benefit administration and its related cross over with payroll functions required. Experience in developing benefits programs preferred. Knowledge of law as it applies to COBRA, HIPAA, FMLA and Section 125. Experience in administering all aspects of medical, dental, life and LTD insurance. Demonstrated written and verbal skills along with an attention to detail. Experience with providing a high level of customer service. Advanced technology skills to include the proficient use of HRIS systems and related benefits software required. Ability to work independently and in a team environment. Ability to set priorities and complete tasks despite constant interruptions.

LANGUAGE SKILLS: Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from staff, the School Board, and the general public.

MATHEMATICAL SKILLS: Ability to compute salary formulas, FTE ratios, proration of salaries, and to add figure percentages. Have the ability to calculate figures and amounts; such as interest, proportions, and percentages with a high level of accuracy.

REASONING ABILITY: Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

OTHER SKILLS and ABILITIES:

Ability to prioritize.

Computer skills in word processing and data processing.

Organizational skills.

Interpersonal skills, including ability to work well with others, be polite, helpful, courteous and compassionate.

Accuracy in written language and mathematical calculations.

Commitment to cultural competence and intercultural relations.

Ability and willingness to follow District rules and policies.

Ability and willingness to follow directives from supervisors.

Ability to maintain regular attendance.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; and talk or hear. The employee is occasionally required to stand; walk; and stoop, kneel, or crouch. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

**ISD # 191 Job Description
(CONFES)
JOB TITLE: Employment Specialist**

Exempt (Y/N): Yes

DATE: January 20, 2011

DEPARTMENT: OD

OCC NUMBER:

SUPERVISOR: Executive Director Organizational Development

SUMMARY: To coordinate and implement employment services and facilitate effective communication amongst and between district staff and the community. Relieves executive director for organizational development (OD) of clerical work by providing administrative assistance and office management. Assists with providing a culturally inclusive and welcoming environment by performing the following duties.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- **Provide administrative assistance to the executive director organizational development (OD).** Reads and distributes mail; locates and attaches appropriate file to correspondence to be answered by supervisor; prepares outgoing mail. Schedules appointments and keeps the calendar; makes arrangements for meetings, conferences, and accommodations. Develop and maintain spreadsheets. Maintain department budget. Prepares and distributes agendas and minutes for meetings. Prepares personnel report for School Board. Compile and prepare negotiations or bargaining information and provides administrative assistance to executive director during negotiations process.
- **Office management of OD department.** Greets visitors, ascertains nature of business, and conducts visitor to appropriate person. Answers telephone and originate answers to callers or routes call to appropriate official; makes connection for supervisor. Orders supplies for office. Recommends budgetary supply needs and monitors the status of budget accounts. Serves as liaison with other staff, departments, or outside contractors/agencies in coordinating requests or needs in resolving issues. Work with supervisor to ensure positive OD working environment and a customer-centered approach to service.
- **Assure accurate record keeping and timely reporting.** Administrative assistance in updating the staff handbook, annual district calendar, employee group calendars, and contract language revisions. Provides verification of employment. Ensures timely job postings. Manages application files. Maintains legal accurate personnel files. Assist with record keeping and updates to HRIS systems. Designs and maintains databases and related lists, records, and forms; e.g., employee files and district school calendar. Composes reports, including statistical reports, bills, statements, correspondence, letters, and other material by entering information into computer; mails to appropriate individual. Maintains, updates, sorts and files, and appropriately retains records, reports, forms, and

correspondence manually or on database; assists in compiling, preparing, and revising department reports.

- **Provide assistance and training support to OD team.** Assist team in facilitating effective and timely communication, project management, work coordination, problem solving, and process improvement. Assists team with delegated responsibility for special projects, trainings, programs, and/or events at the direction of supervisor.
- **OD support and other.** Assist with human resource processes and serve as an active team member of the OD team. Serve on district committees and other teams/task forces as appropriate. Serve as a resource to schools.

SUPERVISORY RESPONSIBILITIES: This position has no supervisory responsibility.

QUALIFICATION REQUIREMENTS: To perform this job successfully, an individual must be able to perform each essential duties satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE: Associate's degree (A. A.) from two year college or technical school or equivalent years of post-secondary training and coursework, preferably in human resources. Minimum of 3 years of experience in office management, human resources environment preferred. Demonstrated written and verbal skills along with an attention to detail. Experience with providing a high level of customer service. Strong technology skills to include proficiency in Microsoft Office Suite and like programs. Demonstrated ability to work independently and with established teams. Demonstrated ability to set priorities and complete tasks despite constant interruptions.

LANGUAGE SKILLS: Ability to understand contract language, compose correspondence, and maintain records. Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from students, parents, teachers, other school employees, the School Board, and the general public.

MATHEMATICAL SKILLS: Ability to compute salary formulas, FTE ratios, proration of salaries, and to add figure percentages. Ability to calculate figures and amounts such as interest, proportions, and percentages.

REASONING ABILITY: Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

OTHER SKILLS AND ABILITIES:

Proficient in Microsoft Office 2007 or later versions; specifically word processing, spreadsheet, and database operations.

Skilled at problem solving, team decision-making and project management.

Ability to set priorities, organize and handle multiple tasks, maintain confidentiality, and take direction from several sources.

Demonstrate excellent written, verbal & interpersonal communication skills including ability to work well with others, be polite, helpful, courteous and compassionate.

Commitment to cultural competence and intercultural relations.

Ability and willingness to follow District rules and policies.

Ability and willingness to follow directives from supervisors.

Ability to maintain regular attendance.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; and talk and hear. The employee is occasionally required to stand and walk; and stoop, kneel, or crouch. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

**ISD # 191 Job Description
(DWADLR)
JOB TITLE: Director of Labor Relations**

Exempt (Y/N): Yes

DATE: January 20, 2011

DEPARTMENT: OD

OCC NUMBER:

SUPERVISOR: Executive Director Organizational Development

SUMMARY: Direct the district's staffing processes; serve as lead negotiator for identified employee groups; interpret bargaining agreement language; develop and support strategies to meet current and future information processing/reporting requirements; provide technological support and training; and assist the executive director for organizational development so that all staffing related functions meet legal and district requirements. Work in partnership with members of our leadership team to provide assistance in strategic planning and the development and implementation of our district operational plan, provide a culturally inclusive and welcoming environment, and a service-oriented culture within the department and across the district for staff by performing the following duties.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- **Supervise staffing functions.** Maintains position control. Interprets employee contracts. Supervises staffing meetings and functions. Review salary placement, contract agreements, benefits information, and licensure documentation with newly hired teachers. Supervises the maintenance of databases of staff information, step/lane placements, longevity, seniority list, years of service, FTEs, leaves, retirement information, and evaluations. Supervises the maintenance of all aspects of summer school teaching contracts and salaries for hourly employees. Review new forms/materials from Department of Education. Ensure compliance with staff reporting requirements. Track budget for the allocation of positions. Prepare reports as required. Assist with the design, development, implementation and training of technology to support human resources reporting, tracking and communication needs. Approve all claim forms for payroll administration. Approve all posting requests and ensure position and budget availability. Assist the executive director of organizational development with staffing projections and other data requirements, as necessary.
- **Recruitment.** Work in partnership with the employee development coordinator to develop and implement recruiting strategies that assure an adequate applicant pool. Work with organizational development staff and district administrators to develop and improve the application and hiring processes.
- **Training and orientation.** Work in partnership with the employee development coordinator to design and develop training and orientation to continuously improve the hiring, staffing, and orientation process. Ensure adequate and up-to-date training for all

staff to deliver high-quality, effective orientation.

- **Communication and Strategy Design.** Work with various departments, as appropriate, to design strategies and communication systems to continuously improve systems. Examples of which include, but are not limited to: 1.) working with business services to assure accurate, timely and efficient flow of information; 2.) working with the executive director of organizational development and business office staff to develop and improve negotiations costing information; 3.) working with department heads to provide continuously improving support for hiring process; 4.) working with local, state and national personnel directors to keep current and to network strategies to improve personnel processes and communication with employees.
- **Labor Relations.** Assist the executive director for organizational development with employee contract negotiations and building walk-thrus. Facilitate processes and ensure completion of annual calendar, comparable worth evaluations and pay equity report. Establish and lead cross-group labor relations committee. Assist the executive director for organizational development with disciplinary and grievance processes. Assist the district supervisors with conflict mediation and employee relation issues.
- **OD support and other.** Assist with organizational development processes and serve as an active team member of the OD team. Serve on district committees and other teams/task forces as appropriate. Serve as a resource to schools.

SUPERVISORY RESPONSIBILITIES: This position supervises assigned personnel.

EDUCATION and/or EXPERIENCE: Bachelor's Degree required. Master's Degree preferred in human resources, business administration or related field. Minimum of 3 years experience in collective bargaining, preferably as a lead negotiator. Minimum 5 years experience with supervision, human resources processes, contract interpretation and information systems. Knowledge of computer applications, knowledge of spreadsheets and data bases, supervisory experience, demonstrated customer service skills, Microsoft Office 2007 proficiency, demonstrated written and verbal skills, ability to work effectively in teams to develop projects, ability to read, comprehend, and communicate technical documents, and written reports, ability to effectively train others in software.

LANGUAGE SKILLS: Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from staff, the School Board, and the general public.

MATHEMATICAL SKILLS: Ability to compute salary formulas, FTE ratios, proration of salaries, and to add figure percentages. Have the ability to calculate figures and amounts; such as interest, proportions, and percentages with a high level of accuracy.

REASONING ABILITY: Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of

instructions furnished in written, oral, diagram, or schedule form.

OTHER SKILLS and ABILITIES:

Ability to prioritize.

Computer skills in word processing and data processing.

Organizational skills.

Interpersonal skills, including ability to work well with others, be polite, helpful, courteous and compassionate.

Accuracy in written language and mathematical calculations.

Excellent written, oral, and interpersonal communication skills.

Ability to develop and oversee effective staffing process.

Administration of human resources and project management.

Administration of succession plans and development.

Proficient use of performance management tools and tracking.

Proficient in technology such as EXCEL, ACCESS, PowerPoint, and Adobe Acrobat.

Proficiency in database development, data analysis, and reporting.

Proficient at problem solving and team collaboration decision-making.

Proficient delivery of effective training.

Commitment to cultural competence and intercultural relations

Ability to maintain regular attendance.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; and talk or hear. The employee is occasionally required to stand; walk; and stoop, kneel, or crouch. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

**ISD # 191 Job Description
(CONFEDC)
JOB TITLE: Employee Development Coordinator**

Exempt (Y/N): Yes

DATE: January 20, 2011

DEPARTMENT: OD

OCC NUMBER:

SUPERVISOR: Executive Director Organizational Development

SUMMARY: Develop, coordinate, and support all functions connected with recruiting, hiring, orientation, retention, and staffing of highly qualified and diverse personnel to assure the highest quality of service to students and their families, the public, and other staff. Support and facilitate the development of processes such as performance management and training/staff development to ensure the delivery of curriculum and instruction in enhancing student achievement. Develop systems that ensure compliance with legal requirements and mandates, and leverage technology to: monitor compliance, increase department efficiencies, and deliver the best possible service to clients. Support human resource functions, department staff, and all aspects of organizational development. Work in partnership with members of our leadership team to provide assistance in strategic planning and the development and implementation of our district operational plan, provide a culturally inclusive and welcoming environment, and a service-oriented culture within the department and across the district for staff by performing the following duties.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- **Recruitment and Hiring.** Responsible for directing all recruitment to assure all open positions are filled in a timely manner. Manage district-wide recruitment for culturally competent and diverse staff in alignment with the District's continual efforts around educational equity. Implement the district's Hiring Standards and ensure the process is practiced to standards. Ensure hiring practices are compliant with laws, regulations and best practices. Administer and develop district's interview screening tools and train hiring teams on how to use them effectively. Maintain longitudinal data on screening tool and ensure application of data in the process of making hiring decisions in order to acquire talent that possesses the beliefs, skills, and knowledge base to serve the district. Administer the district advertising program and budget. Work with external agencies, newspapers and web sites to assure cost effectiveness and plentiful applicant pools. Administer the on-line application process by supporting and making updates in collaboration with the technology department. Conduct queries through our online application system, screen applicants, and make recommendations to the hiring teams. Facilitate hiring teams as needed. Train all hiring supervisors on the requirements of the hiring process and collaborate with principals, hiring teams and supervisors in hiring highly qualified employees. Ensure appropriate qualification point system to identify interview candidates. Develop and maintain a hiring handbook for district administrators to reference. Serves as liaison to employment agencies in overseeing the substitute

teaching and educational assistant service. Assure a broad and diverse employee applicant pool by (1) working with colleges and universities to develop course content that reflects district needs, (2) working to develop a high-quality student teacher placement and support program, (3) coordinating recruitment efforts such as job fairs so that highly-qualified, diverse applicant pools are recruited, (4) tracking and supporting potential candidates and new hires, (5) networking with educational and diverse organizations locally and in colleges, (6) networking with student teacher advisors and career services of local colleges and universities, and (7) collaborate with teachers, administrators, and other staff to create student/grow your own teacher programs.

- **Retention, support, and succession planning.** Coordinate, along with district administrators, a retention plan for culturally competent and diverse staff. This includes the collaboration with principals and teachers on support networks, tracking data on staff with regard to hiring, transfers, and reasons for leaving. Develop initiatives that foster positive relationships with staff to improve district climate and culture. Design exit interview process for all district staff and coordinate with OD Team for effective implementation of that process. Develop and administer a succession plan for staff, specifically teachers, administrators, and other leadership positions. Create, implement, and maintain ongoing employee recognition and support programs. This includes support and information for lay-offs, and seeking and writing grants to support programs.
- **Data reporting and compliance.** Administer all data requests for legal compliance, performance management, performance improvement process, data analysis and reporting, and the comparable worth database. Manage the job posting website and Department of Organizational Development information posted on the district portal. Facilitate the implementation and changes requested of the online job application. Maintain up-to-date and accurate job descriptions. Track and analyze all EEO information through our on-line application reporting. Assist with training supervisors, deans, counselors, and principals on key areas of harassment, and on new state/federal compliance regulations regarding harassment. Create and implement consistent process in reporting harassment through identified policies and procedures.
- **Performance processes and technologies.** Pre-approve courses and credits for employees that support improvement to their specific job functions and performance. Collaborate with the executive director organizational development in administering the system wide performance improvement process. Work with principals, technology department and software developers to interface systems and to develop and continuously improve an online performance improvement system. Collaborate with principals and technology department to implement and customize, by each school site, a new performance management database tool. Implement performance management tool districtwide by developing training programs for principals, supervisors, and staff. Assist district staff to develop and support programs and training to meet the needs of staff and student populations. Work with Pro Pay Committees to update the scoring rubrics and manage the administration of the program. Supply data and reports as needed, such as Evaluation Reports.

- **Staff development and training.** Ensure an adequate and updated staff handbook. Develop and administer training to all staff. This would include FLSA, harassment reporting and investigation, interviewing standards, employee discipline, sexual/racial/religious harassment and violence, data practices, and reserve teacher professional development. Collaborate with appropriate departments to design and continually refine a new teacher orientation program and coordinate its delivery. Maintain the highly-qualified process and reports. Track lane changes for pre-approved courses. Conduct training with all new administrators in the above areas as needed. Collaborate with executive director, director of labor relations, teaching and learning staff, along with building and district administrators to determine the needs of additional training for staff and develop a system to continually evaluate and deliver current and future training around those needs. Identify and deliver needed training to administrators on OD topics.
- **OD support and other.** Assist with human resource processes and serve as an active team member of the OD team. Serve on district committees and other teams/task forces as appropriate. Serve as a resource to schools.

SUPERVISORY RESPONSIBILITIES: This position has no supervisory responsibility.

QUALIFICATION REQUIREMENTS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE: Bachelor's Degree required. Master's Degree preferred in human resources, business administration or related field. Minimum of 3 years experience in developing and administering an equitable recruiting, advertising, and hiring process. Demonstrated ability to work effectively with established teams. Demonstrated organizational, follow-through and management skills. Knowledge of laws and statutes pertaining to human resources administration. Skilled at developing and providing employee support. Demonstrated ability to communicate effectively with a wide range of diverse applicants, district personnel, educational institutions and the public. Excellent customer service and cultural proficiency skills. Skilled at developing workflow processes and implementing quality solutions to accomplish and improve work requirements. Ability to problem solve and assertive in reaching supportive decisions. Ability to effectively train others in software. Able to multi-task multiple projects at one time. Ability to work independently and in a team environment. Ability to set priorities and complete tasks despite constant interruptions.

LANGUAGE SKILLS: Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from staff, the School Board, and the general public.

MATHEMATICAL SKILLS: Ability to compute salary formulas, FTE ratios, proration of salaries, and to add figure percentages. Have the ability to calculate figures and amounts; such as interest, proportions, and percentages with a high level of accuracy.

REASONING ABILITY: Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

OTHER SKILLS and ABILITIES:

Ability to prioritize.

Computer skills in word processing and data processing.

Organizational skills.

Interpersonal skills, including ability to work well with others, be polite, helpful, courteous and compassionate.

Accuracy in written language and mathematical calculations.

Excellent written, oral, and interpersonal communication skills.

Ability to develop and administer an equitable recruiting, advertising, and hiring process.

Administration of human resources and project management.

Administration of succession plans and development.

Proficient use of performance management tools and tracking.

Proficient in technology such as EXCEL, ACCESS, PowerPoint, and Adobe Acrobat.

Proficiency in database development, data analysis, & reporting.

Proficient at problem solving and team collaboration decision-making.

Proficient delivery of effective training.

Commitment to cultural competence and intercultural relations.

Ability to maintain relations with universities throughout the United States.

Ability and willingness to follow District rules and policies.

Ability and willingness to follow directives from supervisors.

Ability to maintain regular attendance.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; and talk or hear. The employee is occasionally required to stand; walk; and stoop, kneel, or crouch. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

To: Members, Board of Education
Randy Clegg, Superintendent

Agenda Item IV.C
January 20, 2011

From: Tania Z. Chance, Ph.D.
Executive Director of Human Resources

Date: January 13, 2011

RE: Pay Equity Report

Recommendation: That the Board of Education approve the 2011 Pay Equity Report.

Discussion

In 1984, the Minnesota legislature passed the Local Government Pay Equity Act. The intent of the statute was to ensure that public employers compensate men and women equitably for comparable, not identical work.

In order to be in compliance, the District must pass a three-prong test.

I. Statistical Analysis Test

This test is performed to determine if female classes are consistently paid below male classes. In order to pass the test, the District must have an underpayment ratio equal to or greater than 80%. The District has an underpayment ratio of 111.11%.

II. Salary Range Test

This test compares the number of years it takes male dominated classifications to move through steps compared to female dominated classes. In order to be in compliance, the District needs a score of 0 or equal to or greater than 80%. The district has a salary range test score of 109.38%.

III. Exceptional Service Pay Test

The Exceptional Service Pay test compares female dominated classes that receive longevity or performance pay to male classes that receive longevity or performance pay. In order to be in compliance, the District needs a score of 0 or one that is equal to or greater than 80%. The District's exceptional service pay test score is 100.00%.

The report will be sent to the Minnesota Department of Employee Relations. The Director will review the report and notify the District of the result of the compliance review.

The District must maintain compliance and submit a compliance report every three years.

Pay Equity Implementation Form

Information entered on this page is not saved until you click "sign and submit." This page may be printed and shared with your governing body for approval. After you receive approval, you will need to come back to this page, complete the necessary information, then click "sign and submit."

Part A: Jurisdiction Identification

Jurisdiction: ISD No. 191 - Burnsville- Eagan-Savage 100 River Ridge Court Burnsville Jurisdiction Type: ISD - School

Table with 4 columns: Contact, Name, Title, Phone, Email. Row 1: Tania Z. Chance, Executive Director o, 952-707-2008, tchance@burnsville.k12.mn.us

Part B: Official Verification

1. The job evaluation system used measured skill, effort responsibility and working conditions and the same system was used for all classes of employees. The system used was: Consultant's System (specify)

- G.M.G
R.O.I

3. An official notice has been posted at: 100 River Ridge Court, Burnsville, MN 5533 (prominent location) informing employees that the Pay equity Implementation Report has been filed and is available to employees upon request. A copy of the notice has been sent to each exclusive representative, if any, and also to the public library. The report was approved by:

ISD 191 School Board (governing body)

Ron Hill (chief elected official)

Chairperson (title)

2. Health Insurance benefits for male and female classes of comparable value have been evaluated and Select a description

Checking this box indicates the following:

Part C: Total Payroll

\$71,658,062.76 is the annual payroll for the calendar year just ended December 31.

- signature of chief elected official
approval by governing body
all information is complete and accurate, and
all employees over which the jurisdiction has final budgetary authority are included

Compliance Report

Jurisdiction: ISD No. 191 - Burnsville- Eagan-Savage
 100 River Ridge Court
 Burnsville MN 55337

Report Year: 2011
 Case: 1 - 2011 DATA (Private (Jur Only))

Contact: Tania Z. Chance Phone: (952) 707-2008 E-Mail: tchance@burnsville.k12.mn.us

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	22	44	5	71
# Employees	43	1,234	76	1,353
Avg. Max Monthly Pay per employee	7,543.82	7,879.67		7,817.65

II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 111.11 *

	Male Classes	Female Classes
a. # At or above Predicted Pay	12	26
b. # Below Predicted Pay	10	18
c. TOTAL	22	44
d. % Below Predicted Pay (b divided by c = d)	45.45	40.91

*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

B. T-test Results

Degrees of Freedom (DF) = 1,275	Value of T = -9.339
---------------------------------	---------------------

- a. Avg. diff. in pay from predicted pay for male jobs = \$14
- b. Avg. diff. in pay from predicted pay for female jobs = \$1,330

III. SALARY RANGE TEST = 109.38 (Result is A divided by B)

- A. Avg. # of years to max salary for male jobs = 2.50
- B. Avg. # of years to max salary for female jobs = 2.29

IV. EXCEPTIONAL SERVICE PAY TEST = 100.00 (Result is B divided by A)

- A. % of male classes receiving ESP 95.45 *
- B. % of female classes receiving ESP 95.45

*(If 20% or less, test result will be 0.00)

BURNSVILLE EAGAN SAVAGE
Independent School District 191
Human Resources

AGENDA ITEM: IV.D

To: Members of the Board of Education
Superintendent Randy Clegg

From: Tania Z. Chance, Ph.D.
Executive Director of Human Resources

Date: January 20, 2011

RE: **School Calendar Adoption for 2012 - 2013**

**RECOMMENDATION: THAT THE BOARD OF EDUCATION ADOPT
SCHOOL CALENDAR FOR THE 2012-2013 SCHOOL YEAR**

Discussion:

The Calendar Committee, comprised of staff and family representatives from each school and employees units developed two calendar options for the 2012-2013 school year. Staff at each school voted and Calendar Choice B was selected.

The Calendar Committee recommends that the Board of Education adopt a school calendar for the 2012 - 2013 school year that contains 4 preschool workshop days, 172 student contact days, spring break the last full week in March, and a school end date of June 7th for students. Martin Luther King Day is a holiday for students and a professional day for staff. Spring conferences are contiguous with spring break. All students are in school on the same days which increases efficiency and reduces transportation costs.

Attachment: 2012 - 2013 School Year Calendar

ISD #191 School Calendar 2012 – 2013 CHOICE B

T = 4 AUGUST

M	T	W	R	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27 P	28 P	29 P	30 P	31

T=15 DECEMBER S=15

M	T	W	R	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24 H	25 H	26 H	27 H	28 H
31 H				

T=22 APRIL S=21

M	T	W	R	F
1	2	3	4	5
8	9	10	11	12
15 P	16	17	18	19
22	23	24	25	26
29	30			

T=19 SEPTEMBER S=19

M	T	W	R	F
3 H	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

T= 21 JANUARY S=20

M	T	W	R	F
	1 H	2 H	3	4
7	8	9	10	11
14	15	16	17	18
21 P	22	23	24	25
28	29	30	31	

T=22 MAY S=22

M	T	W	R	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27 H	28	29	30	31

T=21 OCTOBER S=18

M	T	W	R	F
1	2	3	4	5
8	9	10	11	12
15 P/C	16 C	17 C	18 H	19 H
22	23	24	25	26
29	30	31		

T= 19 FEBRUARY S=19

M	T	W	R	F
				1
4	5	6	7	8
11	12	13	14	15
18 H	19	20	21	22
25	26	27	28	

T= 5 JUNE S=4

M	T	W	R	F
3	4	5	6	7 P

T=20 NOVEMBER S=20

M	T	W	R	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22 H	23 H
26	27	28	29	30

T=16 MARCH S=14

M	T	W	R	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20 C	21 C	22 C
25 H	26 H	27 H	28 H	29 H

172 Student Contact Days

1st Semester = 84 Days (Ends 1/18/13)

2nd Semester = 88 Days

Semester 1 = 92 Days (Teachers)

Semester 2 = 92 Days (Teachers)

(Teachers)=184

MLK is a professional day

President's Day 2-18 holiday for students and staff