

INDEPENDENT SCHOOL DISTRICT #832
REGULAR MEETING – BOARD OF EDUCATION
Thursday, November 6, 2008 - 7:00 PM
Mahtomedi District Education Center - Community Room

The Mission of the Mahtomedi School District No. 832, as a multi-community public school system, is to provide individually challenging, lifelong learning experiences for all people, leading to productive and self-fulfilling roles in a global society, accomplished through partnerships with students, families, staff and communities all committed to excellence.

- AGENDA -

- | | | |
|-----|---|-----|
| 1. | CALL TO ORDER | 5 |
| 2. | ROLL CALL OF ATTENDANCE | |
| 3. | APPROVAL OF THE AGENDA | |
| 4. | APPROVAL OF THE CONSENT AGENDA - See #14 for Consent Agenda Items | |
| 5. | PRESENTATIONS/RECOGNITION | |
| | A. O. H. Anderson Elementary School - K-5 Spanish Review
Presenter: Lynn Mucciacciaro and Erica Ryan | 6 |
| 6. | PUBLIC COMMENT
Visitors attending the meeting who wish to address the school board on any issue that is on the agenda may do so at this time. Please refer to the last page for the procedure that has been established for public comments. | |
| 7. | REPORT FROM STUDENT REPRESENTATIVE | |
| | A. Marjorie Odegard, Student Representative, will not be in attendance.
Her report is included in the school board packet. | 43 |
| 8. | APPROVAL OF MINUTES | |
| | A. October 9, 2008 - Regular Meeting | 44 |
| | B. October 23, 2008 - Study Session | 49 |
| 9. | ACTION ITEMS | |
| | A. Approval of 2007-2008 Audit
Presenter: Denise Sundstrom | 52 |
| | B. Approval of Resolution Canvassing Returns of Votes of School District General Election
Presenter: Mark Wolak | 139 |
| 10. | DISCUSSION/INFORMATION ITEMS | |
| | A. Calendar of Events | 141 |

B.	Follow-up Discussion from Annual Data Retreat Presenter: Denise Waalen	143
C.	Discuss Integration Partnership with North St. Paul-Maplewood- Oakdale School District Presenter: Denise Waalen	144
11.	SCHOOL BOARD COMMITTEE REPORTS	
A.	Association of Metropolitan School Districts (AMSD) Board Presenter: Steve Wolgamot	
B.	East Metro Integration District 6067 (EMID) Presenter: Kevin Donovan	
C.	Minnesota School Boards Association (MSBA) Legislative Liaison Presenter: Cathy Dalton	
D.	Northeast Metro 916 Board Presenter: John Belisle	147
12.	SUPERINTENDENT'S REPORT	
A.	Mahtomedi Engineering Leadership Program - Physics Force - November 3, 2008	
B.	Globe Extra - Report on District Performance	
13.	CLOSE MEETING	
A.	Discussion of Personnel Matter Pursuant to Minnesota Statute 13D.05, subd. 2(b) for Preliminary Consideration of Allegations against an Employee	149
14.	OPEN MEETING	
15.	Approval of Resolution Proposing to Immediately Discharge an Employee	150
16.	ADJOURNMENT	
17.	CONSENT AGENDA ITEMS (Items Approved Under #4)	
A.	Approval to Pay Bills	151
B.	Approval of Wire Transfer Transactions	166
C.	Approval of Membership in 916 Education Foundation for 2008-2009	167
D.	Approval of Resolution with the University of St. Thomas to Participate in Student Teaching Program	168
E.	Gifts/Grants	
1.	Approval of Donation from Mahtomedi Basketball Association to Mahtomedi Middle School and Community Education - \$3,140 (200 folding chairs and 4 chair carts)	
F.	Personnel	
1.	Approval of Contracts and Work Agreements	
a.	Karen Goff - .282 FTE Kindergarten Teacher - Wildwood Elementary School (11/3/08 to 6/10/09)	

Agenda - November 6, 2008

2. Approval of Resignations/Retirements/Terminations
 - a. Thomas Song - Physical Education Teacher -
Mahtomedi High School (10/27/08)

PUBLIC PARTICIPATION IN SCHOOL BOARD MEETINGS REGULAR SCHOOL BOARD MEETING

Thank you for coming. The School Board of Independent School District #832 hopes you will find the meeting informative. By attending, you will better understand how your school district operates. The School Board meeting is a meeting "in public," and not a public meeting. In order to conduct its work in a professional and business-like manner, the school board has established the following rules for conducting the meeting:

- Comments and questions on issues are welcome at the scheduled time on the agenda. The school board is prohibited by law from discussing concerns about individual employees or students in a public meeting. Please forward comments or issues regarding individual employees or students to the superintendent at mark.wolak@mahtomedi.k12.mn.us or 651-407-2001.
- If you would like to speak to the school board, you will be recognized during Public Comment. The public may comment on any item on the agenda. The school board generally does not take action on any issue that is not on the agenda. Concerns or questions are forwarded to the superintendent for review and recommended action before consideration by the school board. Unless requested by a school board member, items on the consent agenda are not discussed by the school board at the meeting.
- The chairperson will ask citizens in attendance to sign in if they wish to address the school board. If you are late and wish to speak, please give your name, address, and agenda number to the clerk when you arrive.
- Individuals will be recognized in the order received. Since we are videotaping tonight's meeting for delayed broadcast, individuals who wish to address the school board or ask questions need to go to the microphone. Please state your name and address after being recognized and limit your comments to three minutes (approximately 450 written words). Everyone wishing to comment will be recognized and heard before anyone speaks twice.



ADDENDUM TO AGENDA
BOARD OF EDUCATION
November 4, 2008

NOTE: Steve will be out of town on Thursday so Kevin is acting chairperson for the meeting.

9. ACTION ITEMS

- A. Approval of 2007-2008 Audit - Matt Mayer, of Kern, DeWenter and Viere, will present the audit report for 2007-2008. Denise Sundstrom is available prior to the meeting to answer any questions you may have about the report. This year, we will work with the audit firm in the area of Segregation of Duties. This is a perennial notation in the audit given the size of our school district and the limited number of district office staff available to manage funds. Regardless, we intend to look for ways to “safeguard” internal processes and we will work with Matt Mayer and his staff in this area for 2008-2009.

10. DISCUSSION/INFORMATION ITEMS

- C. Integration Partnership with North St Paul-Maplewood-Oakdale School District - Denise Waalen will share the latest information in the assessment of the current partnership with the East Metro Integration District 6067 (EMID) and a potential new partnership with the North St. Paul School District. I am pleased with the ideation that has occurred and the potential additional benefits that can be achieved in a new partnership. We expect to bring a recommendation to you in December so this is your opportunity to ask questions or raise concerns for us to address in the weeks ahead.
13. CLOSE MEETING – Discussion of Personnel Matter - This is a presentation of facts in the case of Gordon Donnelly, a high school social studies teacher, who has violated district policies and has not followed the direction of the superintendent and high school principal in recent months. Donnelly is on paid leave while this matter is addressed by the school board and his Education Minnesota representatives. I will provide the board with written materials from our attorney during the closed meeting. A copy of the resolution to discharge is included in your packet since it does not name the teacher publicly. You also have a copy of the process to terminate a tenured teacher.

We will likely go to arbitration directly. Donnelly’s Education Minnesota representative, Ken Hughto, informed me that they will waive their right to a hearing with the school board and go directly to arbitration. I will know more this week.

This is private data until the case is resolved so we cannot share any information with anyone. The talking point is that this is a private personnel matter that is under review by the school board and administration. We will re-open the meeting and ask for your unanimous approval of the resolution.

¡Hola! Anuncios de Español ¡Hola!

This week we... Learned a lot about dia de los muertos. We discussed the importance of learning about another culture's practices in order to understand their culture better.

We read a story to learn facts about dia de los muertos in Mexico. We also learned a poem called "La Calavera". The poem has actions and is a popular poem for children to do in Mexico this time of year. Kindergarten read a story called Clatter Bash by Richard Cleminson Keep. 1st graders read Halloween and the Day of the Dead by Alma Flor Ada. This book talked about the origins of the holidays and how they differ. 2nd grade read Felipa and the Day of the Dead by Birte Muler. Each grade also worked on a project. Kindergarteners made calavera or skull masks, 1st graders made designed a sugar skull and 2nd graders made a calaca or skeleton puppet. Students also watched an animated video about Day of the Dead for fun.

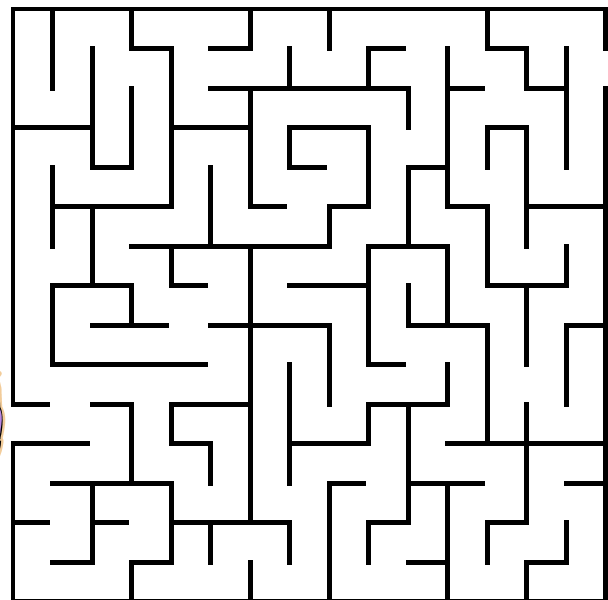


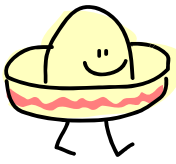
Facts about Day of the Dead...



- Día de los Muertos is celebrated on November 1st and 2nd.
- Yellow Marigolds are used to decorate.
- Sugar skulls are made and given as gifts.
- It is a celebration to remember friends and family members who have died.
- In Mexico they decorate graves and ofrendas with flowers, pictures, candles, food and papel picado.
- They make pan de muertos which is a bread in the shape of a skeleton. It can also be round with bone shapes on the top.
- Day of the Dead is a celebration where they celebrate life and poke fun of it.
- It is a celebration that stems from the Ancient Aztecs in Mexico.

Diversión





Activities and Events for el Dia de los Muertos

NOVEMBER 1ST

Gathering at La Placita

175 Cesar Chavez Street
Saint Paul, MN 55107
6pm

Procession through the neighborhood leaving La Placita at 6:30pm

Dia de los Muertos Traditional Aztec Danza Ceremony

Neighborhood House (in the gym)
179 Robie St. E
Saint Paul, MN 55107
1pm – 3pm
Free

Followed by food, music and a bonfire

History of Days of the Dead

Neighborhood House (in the gym)
179 Robie St. E
Saint Paul, MN 55107
1pm – 3pm
Free

Sugar Skull Making

Neighborhood House (in the gym)
179 Robie St. E
Saint Paul, MN 55107
1pm – 3pm
Free

For More Information please call 651-276-1566



How to help my son or daughter at home?

There are many ways to help your child with Spanish even if you don't know any Spanish. Check out the OH Anderson or the Wildwood Spanish website and go to "practice your Spanish". There are many interactive websites that we use in class and even some new ones. You can also request extra worksheets by simply sending an e mail or notifying Señora Ryan (Wildwood) or Señorita Lina (OH Anderson) by phone. We would be more than happy to send home extras!

You can also make flashcards with our vocabulary list and practice them a little bit each evening. If you are having trouble with pronunciation, simply go online to listen to the vocabulary list.

How will my child be assessed in Spanish class?

At Wildwood there will be several informal observational assessments throughout the quarter. Observations will be based on class participation and in class activities. There will also be a minimum of 1 formal assessment given each quarter. It is my goal this year to incorporate SENTEO to assess students. This is an interactive way to assess by using the smart board. I will inform parents of the formal assessment via the Spanish newsletter.

Where can I find additional resources in Spanish?

Stay posted for the Spanish newsletter for Spanish resources in the community. As I hear of Hispanic events in the community, I will keep you up to date. You can also check out Spanish books at the Washington county library. You can find many Spanish websites to practice as well. They are free and a lot of fun! Check out the Spanish website for links.

If your child would like extra worksheets or a workbook, please let me know and I can refer you to a workbook that aligns with our curriculum and vocabulary.

What level of fluency will my child have attained by the end of 5th grade?

Students in full day kindergarten-2nd grade at Wildwood attend Spanish class twice a week for 30 minutes. Our half day kindergarten friends have Spanish once a week for 30 minutes. OH Anderson friends are on a different schedule of 45 minutes once a week. By 5th grade students have a repertoire of basic Spanish vocabulary, some basic grammar and a basic cultural understanding of Mexico and South America. Please check out the curriculum and KUD's on the Spanish website for a more detailed explanation of what is covered in class.

What aspects of Hispanic culture are taught in Spanish class?

At Wildwood our main focus is Mexico. We begin this in Kindergarten and teach the basics of Mexican culture including the Mexican flag, customs, celebrations, traditional dress, families and foods.

How much Spanish is being spoken in class?

At Wildwood my goal is to get students to enjoy learning Spanish. I want them to learn that Spanish really can be fun. I use about 25% Spanish in class. I try to use the target language when I know students will understand what I am saying. I use a lot of "Spanglish" to get students thinking in Spanish too.

What teaching methods are used to teach Spanish?

At Wildwood we use total physical response, memory clues, repetition, games and songs to help students engage in Spanish. Most of the lessons are given orally and technology via the smart board is used in every lesson.

What is the background of the Spanish teachers?

At Wildwood, Señora Ryan has a BA in Spanish from the University of Minnesota. She has studied Spanish, French, Sign Language and a little Japanese. She completed a semester of high school in Mexico and taught 7th grade English at a private Jr. High in Culiacán, Sinaloa., Mexico. She taught at the Academy of Holy Angels high school for 3 years and is in her 3rd year at Wildwood. In her free time she likes to do crafts, spend time with her baby and surf the internet.

Frequently Asked Questions

How can I help my son or daughter with Spanish at home?

There are many ways to help your child with Spanish even if you don't know any Spanish. **Check out the OH Anderson Spanish website.** You will find vocab lists, replacement worksheets and rubrics and podcasts of the Spanish words we are learning in class. Under the **fun websites** button you will find free interactive games under Quia Spanish games to practice vocab and grammar skills we learn in class and there is also a link to an online workbook if your child is motivated to learn more than we touch on in class. You can also make flashcards with our vocabulary list and practice them a little bit each evening. If you are having trouble with pronunciation, simply go online to listen to the vocabulary list.

How often will my child have Spanish homework?

A worksheet will be sent home the first week of each month. Students have one week to complete it and it should only take about 15-20 minutes. There will be occasional projects assigned as well. The monthly newsletter will give you a "heads up" on these and the due date for your child's class should be written in his/ her planner.

What if my child is absent on the day an assignment is due?

Just write a note at the top of the sheet with the date your child was gone and sign it. It will count for full points. If your child is due on the day an assignment is given, he/she can come to the Spanish room the next day and pick one up. There will still be plenty of time to get it done before the deadline.

How will my child be assessed in Spanish class?

At OHA there will be a formal assessment each quarter. I will be using SENTEO to assess students. This is an interactive way to assess by using the SMART board. Students will get instant feedback and I will ask them to record their score in their planners to share with you.

Where can I find additional resources in Spanish?

As I hear of Hispanic events in the community, I will keep you up to date in the monthly newsletters. You can also check out Spanish books at the Washington county library. Bilingual books are especially helpful. You can find many Spanish websites to practice as well. They are free and a lot of fun! Check out the Spanish website for links.

What level of fluency will my child have attained by the end of 5th grade?

Students in full day kindergarten-2nd grade at Wildwood attend Spanish class twice a week for 30 minutes. Our half day kindergarten friends have Spanish once a week for 30 minutes. OH Anderson students are on a different schedule of 45 minutes once a week. By 5th grade students have a repertoire of basic Spanish vocabulary, some basic grammar and a basic cultural understanding of Mexico and South America. Please check out the curriculum and KUDs on the Spanish website for a more detailed explanation of what is covered in class.

What aspects of Hispanic culture are taught in Spanish class?

At Wildwood the main focus is Mexico. At OHA, we expand to the Hispanic countries of Latin America. Third graders concentrate on Central American countries, the location of the rainforest and its influence on the culture of the countries in which it is located and the ancient Mayan civilization. Fourth graders learn about Guatemala and Nicaragua, indigenous foods, and the Aztec civilization. Fifth graders concentrate on the South American countries, cities, and the Incan empire.

How much Spanish is being spoken in class?

At Wildwood students hear about 25% Spanish in class. Third graders at OHA hear about 40%, fourth graders about 60% and fifth graders about 75%. We encourage students to use as much Spanish as possible even if it is mixed with English.

What teaching methods are used to teach Spanish?

We use total physical response, memory clues, repetition, games and songs to help students engage in Spanish. We incorporate listening and speaking into each lesson and eventually add reading and finally writing.

What is the background of the Spanish teachers?

At Wildwood, Señora Ryan has a BA in Spanish from the University of Minnesota. She has studied Spanish, French, Sign Language and a little Japanese. She completed a semester of high school in Mexico and taught 7th grade English at a private Jr. High in Culiacán, Sinaloa., Mexico. She taught at the Academy of Holy Angels high school for 3 years and is in her 3rd year at Wildwood. In her free time she likes to do crafts, spend time with her baby and surf the internet.

At OHA, Señorita Lina has been teaching world languages for 17 years. She has a French license from the University of St. Thomas and a Spanish license from the University of Minnesota. She has also studied German, Italian, Chinese, American Sign Language, and Japanese. She has lived in Italy, France, Taiwan, Guatemala and Japan. She previously taught middle school French and elementary Spanish, French and Japanese at schools in St. Paul. In her free time, she uses her French to work on developing a bilingual school in West Africa and she has used her Spanish to translate for medical missions to El Salvador, work at a nutrition clinic in Guatemala, volunteer at a turtle preservation camp in Costa Rica, and learn about the rainforest and Incas in Peru.

Breakdown of Spanish Standards- Kindergarten K U D

KEY SS: State Standard B: Benchmark (strand, sub-strand)
Students should be able to:

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Goal One: Communicate in Languages Other than English</p> <p>1.1 Students will engage in conversations, provide and obtain information, express feelings and emotions, and exchange opinions.</p>	<p>Simple grammatical structures in Spanish: (no) Me gusta, ¿Qué tiempo hace?, ¿qué día es hoy?, dates, me llamo___, ¿Cómo te llamas?, se llama___, ¿Cómo se llama tu___?,</p> <p>Spanish vocabulary for Shapes, ABC's, numbers-20, greetings, feelings, calendar (months and days of the week), weather, classroom, family, pets, farm animals, zoo animals, body parts, clothing, fruits and vegetables.</p>	<p>They can use Spanish vocabulary and sentence structures to communicate</p>	<p>Talk about the daily weather and seasonal weather</p> <p>Identify the current day, date.</p> <p>Give personal information such as name, age</p> <p>Provide Spanish vocabulary orally</p> <p>Express likes and dislikes</p>
<p>1.2 Students will understand and interpret written and spoken language on a variety of topics.</p>		<p>They can comprehend ideas in a language other than English</p>	<p>Follow simple classroom commands in Spanish</p> <p>Read simple Spanish words</p> <p>Understand oral and written vocabulary in Spanish</p>

12

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
1.3 Students convey information, concepts, and ideas to listeners and readers for a variety of purposes.	Spanish vocabulary for fruits and vegetables	Diverse likes and dislikes	Tell the fruits and vegetables that you like and dislike.
Gain Knowledge and Understanding of Other Cultures 2.1 Students demonstrate an understanding of the relationship between the perspectives and practices of cultures studied and use this knowledge to interact effectively in cultural contexts.	Day of Dead vocabulary and traditions: ofrenda, tamales, tumba, items placed on ofrenda and their significance Traditional Mexican clothing (serape, sombrero, vestidos, etc...)	Other cultures have rituals honoring ancestors Understand that in other cultures their clothing is like ours, but they also have traditional clothing which is worn for celebrations and other important festivities.	Describe the traditions of Day of the Dead Name at least 2 traditional clothing items from Mexico. Perform the Mexican hat dance
2.2 Students demonstrate an understanding of the relationship between the perspectives and products /contribution of the cultures studied.	Arts and crafts from Mexico (papel picado, murals, skeleton/calaca)	Traditional arts and crafts are an important part of Mexico’s history	Make a mural, papel picado, and a calaca Students will be able to name at least 3 typical Mexican arts and crafts.

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Connect with Other Disciplines and Acquire Information</p> <p>3.1 Students reinforce and further knowledge of other disciplines through world languages.</p>	<p>Location of Mexico in comparison to the U.S. and other countries.</p> <p>Capital of Mexico, population</p> <p>Symbol and colors of Mexico’s flag</p>	<p>Mexico speaks Spanish because of colonization.</p> <p>The symbol on the flag has meaning</p>	<p>Point to Mexico and find Mexico City on a map.</p> <p>Tell basic facts about Mexico</p> <p>Tell the colors on the flag in Spanish</p> <p>Explain the story behind the symbol on the flag</p>
<p>3.2 Students acquire information and perspectives through use of authentic materials in the world languages and from the cultures.</p>			
<p>Goal Four:Develop Insight into the Nature of Language and Culture</p> <p>4.1 Students recognize that different languages use different patterns to communicate and can apply this knowledge to their own language</p>	<p>How to use gustar, llamarse, tener</p>	<p>Recognize that there are unique sentence structures in Spanish for communicating age, descriptions, greetings, likes/dislikes</p>	<p>Able to tell age, likes, dislikes, and tell their name or someone else’s name.</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
4.2 Students recognize that different languages use different patterns of interaction and can apply this knowledge to their own culture.			
Participate in Multilingual Communities at Home and Around the World 5.1 Students use the language both within and beyond the school setting for a variety of purposes.			

Breakdown of Spanish Standards- 1st grade

K U D

KEY SS: State Standard B: Benchmark (strand, sub-strand)
 Students should be able to:

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Goal One: Communicate in Languages Other than English</p> <p>1.1 Students will engage in conversations, provide and obtain information, express feelings and emotions, and exchange opinions.</p>	<p>Simple grammatical structures in Spanish: (no) Me gusta, ¿Qué tiempo hace?, ¿qué día es hoy?, dates, me llamo___, ¿Cómo te llamas?, se llama___, ¿Cómo se llama tu___?, ¿Cuándo es tu cumpleaños?,</p> <p>Spanish vocabulary for ABC's, numbers-30, greetings, feelings, calendar (months and days of the week), seasons, weather, classroom, family, pets, farm animals, zoo animals, adjectives, body parts, clothing, fruits and vegetables.</p>	<p>They can use Spanish vocabulary and sentence structures to communicate</p>	<p>Talk about the daily weather and seasonal weather</p> <p>Identify the current day, date, and date of birthday.</p> <p>Give personal information such as name, age</p> <p>Provide Spanish vocabulary orally</p> <p>Express likes and dislikes</p>

16

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
1.2 Students will understand and interpret written and spoken language on a variety of topics.		They can comprehend ideas in a language other than English	Follow simple classroom commands in Spanish Read simple Spanish phrases Understand oral and written vocabulary in Spanish
1.3 Students convey information, concepts, and ideas to listeners and readers for a variety of purposes.	Spanish vocabulary for family	Families can be alike or different	Describe your family. (names and who they are in Spanish)
<p>Gain Knowledge and Understanding of Other Cultures</p> <p>2.1 Students demonstrate an understanding of the relationship between the perspectives and practices of cultures studied and use this knowledge to interact effectively in cultural contexts.</p>	<p>Day of Dead vocabulary and traditions: ofrenda, tamales, tumba, items placed on ofrenda and their significance</p> <p>Traditional Mexican clothing (serape, sombrero, vestidos, etc...)</p>	<p>Other cultures have rituals honoring ancestors</p> <p>Understand that in other cultures their clothing is like ours, but they also have traditional clothing which is worn for celebrations and other important festivities.</p>	<p>Describe the traditions of Day of the Dead</p> <p>Name at least 2 traditional clothing items from Mexico.</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
2.2 Students demonstrate an understanding of the relationship between the perspectives and products /contribution of the cultures studied.	Foods from Mexico (Tortillas, hot chocolate, tamales, horchata, agua de Jamaica, salsa, guacamole, nopales, sopa de fideos)	Understand that foods from Mexico are made with ingredients that are from Mexico or grown there. Some of the traditional Mexican foods of Mexico go back hundreds of years.	Make hot chocolate with a molinillo, tortillas, horchata, agua de Jamaica, etc... Students will be able to name at least 3 typical Mexican foods.
Connect with Other Disciplines and Acquire Information 3.1 Students reinforce and further knowledge of other disciplines through world languages.	Location of Mexico in comparison to the U.S. and other countries. Capital of Mexico, population What came from Mexico	Mexico speaks Spanish because of colonization.	Point to Mexico and find Mexico City on a map. Tell basic facts about Mexico Name at least 3 things that came from Mexico
3.2 Students acquire information and perspectives through use of authentic materials in the world languages and from the cultures.			

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Goal Four: Develop Insight into the Nature of Language and Culture</p> <p>4.1 Students recognize that different languages use different patterns to communicate and can apply this knowledge to their own language</p>	<p>How to use gustar, llamarse, tener</p>	<p>Recognize that there are unique sentence structures in Spanish for communicating age, descriptions, greetings, likes/dislikes</p>	<p>Able to tell age, likes, dislikes, and tell their name or someone else's name.</p>
<p>4.2 Students recognize that different languages use different patterns of interaction and can apply this knowledge to their own culture.</p>	<p>Traditions of Day of the Dead</p> <p>Folk tale and its significance</p>	<p>Other countries have unique traditions for honoring ancestors</p> <p>Folktales exist to explain things in a culture's environment</p>	<p>Compare and contrast Day of the Dead celebrations with U.S. Memorial day.</p> <p>Able to retell a Hispanic folktale</p>
<p>Participate in Multilingual Communities at Home and Around the World</p> <p>5.1 Students use the language both within and beyond the school setting for a variety of purposes.</p>			

Breakdown of Spanish Standards- 2nd grade

K U D

KEY SS: State Standard B: Benchmark (strand, sub-strand)
 Students should be able to:

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Goal One: Communicate in Languages Other than English</p> <p>1.1 Students will engage in conversations, provide and obtain information, express feelings and emotions, and exchange opinions.</p>	<p>Simple grammatical structures in Spanish: (no) Me gusta, ¿Qué tiempo hace?, ¿qué día es hoy?, dates, me llamo___, ¿Cómo te llamas?, se llama___, ¿Cómo se llama tu___?, ¿Cuándo es tu cumpleaños?,</p> <p>Spanish vocabulary for ABC's, numbers-100, greetings, feelings, calendar (months and days of the week), seasons, weather, classroom, family, pets, farm animals, zoo animals, adjectives, body parts, clothing, fruits and vegetables.</p>	<p>They can use Spanish vocabulary and sentence structures to communicate</p>	<p>Talk about the daily weather and seasonal weather</p> <p>Identify the current day, date, and date of birthday.</p> <p>Give personal information such as name, age</p> <p>Provide Spanish vocabulary orally</p> <p>Express likes and dislikes</p>

20

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
1.2 Students will understand and interpret written and spoken language on a variety of topics.		They can comprehend ideas in a language other than English	Follow simple classroom commands in Spanish Read simple Spanish phrases Understand oral and written vocabulary in Spanish
1.3 Students convey information, concepts, and ideas to listeners and readers for a variety of purposes.	Spanish vocabulary for colors and body parts	Personal likes and dislikes are diverse	Describe a created animal/monster (body parts, colors, etc...) Talk about personal likes and dislikes of activities, animals, fruits and vegetables
Gain Knowledge and Understanding of Other Cultures 2.1 Students demonstrate an understanding of the relationship between the perspectives and practices of cultures studied and use this knowledge to interact effectively in cultural contexts.	Day of Dead vocabulary and traditions: ofrenda, tamales, tumba, items placed on ofrenda and their significance Daily life in Mexico Family structure in Mexico	Other cultures have rituals honoring ancestors Families in other cultures have similarities and differences.	Describe the traditions of Day of the Dead List 3 facts about daily life in Mexico. Describe and Explain how families are similar and different.

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
2.2 Students demonstrate an understanding of the relationship between the perspectives and products /contribution of the cultures studied.	Toys and games that came from Mexico (piñata, la escalera, dolls, skeleton toys, lotería)	Understand that toys are typically made of wood, paper or other simple materials. Some of the traditional toys and games of Mexico go back hundreds of years.	Play with and create traditional games/toys from Mexico. Students will be able to name at least 3 traditional toys/games of Mexico.
Connect with Other Disciplines and Acquire Information 3.1 Students reinforce and further knowledge of other disciplines through world languages.	Location of Mexico in comparison to the U.S. and other countries. Capital of Mexico	Mexico speaks Spanish because of colonization.	Point to Mexico and find Mexico City on a map.
3.2 Students acquire information and perspectives through use of authentic materials in the world languages and from the cultures.			
Goal Four:Develop Insight into the Nature of Language and Culture 4.1 Students recognize that different languages use different patterns to	How to use gustar, llamarse, tener adjective agreement, el/la/los/las.	Recognize that there are unique sentence structures in Spanish for communicating age, descriptions, greetings, likes/dislikes	Able to tell age, likes, dislikes, and tell their name or someone else's name.

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
communicate and can apply this knowledge to their own language			
4.2 Students recognize that different languages use different patterns of interaction and can apply this knowledge to their own culture.	Traditions of Day of the Dead Folk tale and its significance	Other countries have unique traditions for honoring ancestors Folktales exist to explain things in a culture’s environment	Compare and contrast Day of the Dead celebrations with U.S. Memorial day. Able to retell a Hispanic folktale
Participate in Multilingual Communities at Home and Around the World 5.1 Students use the language both within and beyond the school setting for a variety of purposes.			

Breakdown of Spanish Standards-3rd grade K U Ds-2008

KEY SS: State Standard B: Benchmark (strand, sub-strand)

Students should be able to:

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Goal One: Communicate in Languages Other than English</p> <p>1.1 Students will engage in conversations, provide and obtain information, express feelings and emotions, and exchange opinions.</p>	<p>Simple grammatical structures in Spanish: Me gusta, Que tiempo hace?, es/son, que dia es hoy?, dates</p> <p>Spanish vocabulary for weather, classroom, animals, months, days, numbers, clothing</p>	<p>They can use Spanish vocabulary and sentence structures to communicate</p>	<p>Talk about the daily weather and seasonal weather</p> <p>Identify the current day, and date of birthday.</p> <p>Give personal information such as name, age</p> <p>Provide Spanish vocabulary orally</p>
<p>1.2 Students will understand and interpret written and spoken language on a variety of topics.</p>		<p>They can comprehend ideas in a language other than English</p>	<p>Follow simple classroom commands in Spanish</p> <p>Read simple Spanish sentences</p> <p>Understand oral and written vocabulary in Spanish</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>1.3 Students convey information, concepts, and ideas to listeners and readers for a variety of purposes.</p>	<p>Spanish vocabulary for colors, family, and clothing, adjectives, verbs</p>	<p>Personal likes and dislikes are diverse</p>	<p>Describe clothing by color</p> <p>Talk about personal likes and dislikes of activities, animals, fruits and vegetables</p>
<p>Gain Knowledge and Understanding of Other Cultures</p> <p>2.1 Students demonstrate an understanding of the relationship between the perspectives and practices of cultures studied and use this knowledge to interact effectively in cultural context.</p>	<p>Birthday traditions in Mexico History of pinatas</p> <p>Day of Dead vocabulary and traditions: ofrenda, tamales, tumba, items placed on ofrenda and their significance</p>	<p>Other cultures have rituals honoring ancestors</p>	<p>Explain how birthdays are celebrated in Mexico</p> <p>Sing the birthday song in Spanish</p> <p>Describe the traditions of Day of the Dead</p>
<p>2.2 Students demonstrate an understanding of the relationship between the perspectives and products /contribution of the cultures studied.</p>	<p>Process for grinding corn, making tortillas</p> <p>History of worry dolls</p>	<p>Some countries prepare food in ways that go back hundreds of years</p> <p>Guatemalan folktale of worry doll</p>	<p>Students use a metate to grind corn, make tortillas by hand and with tortilla press, practice carrying water jugs on head</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Connect with Other Disciplines and Acquire Information</p> <p>3.1 Students reinforce and further knowledge of other disciplines through world languages.</p>	<p>Pertinent Spanish vocabulary</p> <p>Layers for rainforest and what is found in each</p> <p>Location of rainforest in Central and South America</p> <p>Reasons for destruction: farming, cattle, population expansion, mining, lumber</p> <p>How Mayan numbers were written</p>	<p>Importance of rainforest and its products to the countries in which they are located.</p> <p>Fruits and vegetables from the rainforest and their influence on Latin American cuisine.</p> <p>They can personally protect by recycling, reusing, buying habits, conservation, and social action</p> <p>Not all math systems are base ten</p> <p>Reading strategies also work in Spanish</p>	<p>Identify rainforest animals and nature words in Spanish.</p> <p>Learn the history of chocolate and its importance to Latin cultures</p> <p>Explain where rainforests are located, why they are being destroyed and ways to prevent further destruction.</p> <p>Raise funds to purchase rainforest acres for conservation</p> <p>Complete simple math problems using Spanish number words</p> <p>Read about the rainforest and its animals in English and practice comprehension and main idea strategies.</p> <p>Be able to identify new words from context</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
	Names and location of Mexico and Central American countries	Countries in Mesoamerica speak Spanish because of colonization	List names of Hispanic countries in Mesoamerica.
<p>3.2 Students acquire information and perspectives through use of authentic materials in the world languages and from the cultures. (unique cultural perspective)</p>			
<p>Develop Insight into the Nature of Language and Culture</p> <p>4.1 Students recognize that different languages use different patterns to communicate and can apply this knowledge to their own language (comparison of language)</p>	How to use gustar-me gusta, te gusta	<p>Recognize that there are unique sentence structures in Spanish for communicating age, descriptions, greetings, likes/dislikes</p> <p>Plurals, definite articles, adjectives, basic verbs</p>	Able to identify verbs, nouns, and plurals

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>4.2 Students recognize that different languages use different patterns of interaction and can apply this knowledge to their own culture. (comparisons of culture)</p>	<p>Contributions of Mayan culture: Use of zero, astronomy, rubber, medicinal cures, corn, engineering.</p> <p>Traditions of Day of the Dead</p> <p>Folk tale and its significance</p>	<p>Mayan traditions influence modern life in Mesoamerica</p> <p>Other countries have unique traditions for honoring ancestors</p> <p>Folktales exist to explain things in a culture's environment</p>	<p>Describe Mayan daily life</p> <p>List contributions of Mayan culture</p> <p>Compare and contrast Day of the Dead celebrations with U.S. Memorial day.</p> <p>Able to retell a Hispanic folktale</p>
<p>Participate in Multilingual Communities at Home and Around the World</p> <p>5.1 Students use the language both within and beyond the school setting for a variety of purposes.</p>			

Breakdown of Spanish Standards-4th grade K U Ds-2008

KEY SS: State Standard B: Benchmark (strand, sub-strand)

Students should be able to:

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Goal One: Communicate in Languages Other than English</p> <p>1.1 Students will engage in conversations, provide and obtain information, express feelings and emotions, and exchange opinions.</p>	<p>Simple grammatical structures in Spanish: Me gusta, Que tiempo hace?, es/son, que dia es hoy?, dates</p> <p>Spanish vocabulary for weather, adjectives, classroom, food, animals, months, days, numbers, clothing</p>	<p>They can express there ideas in a language other than English</p>	<p>Talk about the daily weather and seasonal weather</p> <p>Identify the day, date, and date of birthday.</p> <p>Able to write short descriptive sentences.</p>
<p>1.2 Students will understand and interpret written and spoken language on a variety of topics.</p>	<p>Pertinent Spanish vocabulary and sentence structures</p> <p>Question words</p>	<p>They can comprehend ideas in a language other than English</p>	<p>Follow simple classroom commands in Spanish</p> <p>Able to identify a person from an oral description</p> <p>Match oral and written vocabulary in Spanish</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
			<p>Understand video in Spanish language (Muzzy)</p> <p>Read a short paragraph in Spanish</p>
<p>1.3 Students convey information, concepts, and ideas to listeners and readers for a variety of purposes.</p>	<p>Topic-specific vocabulary in Spanish: family, foods, verbs, adjectives, clothing, animals, numbers, colors</p> <p>Spanish grammatical structures: Gustar (1st person), adjective placement and agreement, indefinite/definite articles</p>	<p>They can convey information in a language other than English</p> <p>Create a menu in Spanish</p>	<p>Able write about self and family with support.</p> <p>Talk about personal likes and dislikes of activities, foods</p> <p>Describe everyday objects by color and other adjectives</p> <p>Describe pets, family, people, rainforest</p>
<p>Gain Knowledge and Understanding of Other Cultures</p> <p>2.1 Students demonstrate an understanding of the relationship between the perspectives and practices of cultures studied and use this knowledge to interact effectively in cultural context.</p>	<p>How Christmas is celebrated in various Hispanic countries</p>	<p>Hispanic countries have adopted many European influences due to colonization. Some of those traditions have been altered due to indigenous beliefs</p> <p>Children in other cultures share similar, dreams, needs, desires</p>	<p>Describe the traditions of Christmas in various Hispanic countries.</p> <p>Watch Central American Children video</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>2.2 Students demonstrate an understanding of the relationship between the perspectives and products /contribution of the cultures studied.</p>	<p>Rules of the Mexican games of Bolero and Toma Todo</p> <p>Which foods were indigenous to Latin America</p>	<p>There was a cultural exchange of foods and other products between the Aztecs and the Spanish</p>	<p>Play typical Mexican games</p> <p>Taste typical foods from Mexico and Central America (cactus, sugar cane, pork rinds)</p> <p>Identify indigenous foods of the Americas</p>
<p>Connect with Other Disciplines and Acquire Information</p> <p>3.1 Students reinforce and further knowledge of other disciplines through world languages.</p>	<p>Situations faced by other cultures which require math to solve</p> <p>How to communicate individual math strategy ideas to others</p> <p>Multiple strategies for decoding Spanish.</p>	<p>People around the world use math in everyday life</p> <p>Many countries in Central and South America speak Spanish today because of colonization</p> <p>Strategies exist to make reading comprehension easier</p>	<p>Use various math strategies to solve real world math problems in English that Central American children face</p> <p>List names of Hispanic countries in South America</p> <p>Use reading strategies to comprehend short passages.</p>
<p>3.2 Students acquire information and perspectives through use of authentic materials in the world languages and from the cultures. (unique cultural perspective)</p>			<p>Complete activities from Spanish children’s magazine</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Develop Insight into the Nature of Language and Culture</p> <p>4.1 Students recognize that different languages use different patterns to communicate and can apply this knowledge to their own language (comparison of language)</p>	<p>Pertinent Spanish grammatical structures</p> <p>Definitions of parts of speech in English so that they can be identified in Spanish.</p>	<p>Recognize that there are unique sentence structures in Spanish for communicating age, descriptions, greetings</p>	<p>Able to identify parts of speech such as verbs, nouns, adjectives, articles and plurals</p>
<p>4.2 Students recognize that different languages use different patterns of interaction and can apply this knowledge to their own culture. (comparisons of culture)</p>	<p>Contributions of Aztec culture: calendar, engineering, language. Aztec groups, social structure, food, landforms, climate, customs, religion</p> <p>Significance of symbols on Mexican flag.</p> <p>How children live in Guatemala and Nicaragua</p> <p>Facts and vocabulary pertaining to Christmas in Latin American countries</p>	<p>Aztec traditions influence modern life in Mesoamerica</p> <p>Cultural perspective may influence outcome of interaction between cultures</p> <p>Countries use unique symbols on flags to represent their values and history</p> <p>Basic needs can be met in different ways</p> <p>Culture, resources, climate, beliefs determine our customs</p> <p>Shared traditions and holidays are celebrated differently in other countries</p>	<p>Describe Aztec daily life</p> <p>List reasons Spanish conquistadors were able to conquer Aztecs.</p> <p>Explain the significance of symbol on Mexican flag.</p> <p>Watch Central American Children Speak video</p> <p>Compare personal daily life with that of children in Guatemala and Nicaragua</p> <p>Compare and contrast Christmas customs with those in U.S.</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Participate in Multilingual Communities at Home and Around the World</p> <p>5.1 Students use the language both within and beyond the school setting for a variety of purposes.</p>	<p>Topic- specific Spanish vocabulary</p> <p>Rules for writing a friendly letter</p>	<p>Spanish can be used in their everyday lives</p>	<p>Exchange pen pal letters with other Spanish-speaking students.</p>

Breakdown of Spanish Standards-5th grade K U Ds-2008

KEY SS: State Standard B: Benchmark (strand, sub-strand)

Students should be able to:

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Goal One: Communicate in Languages Other than English</p> <p>1.1 Students will engage in conversations, provide and obtain information, express feelings and emotions, and exchange opinions.</p>	<p>Simple grammatical structures in Spanish: Me gusta, Que tiempo hace?, es/son, que dia es hoy?,</p> <p>Spanish vocabulary for weather, adjectives, classroom, food, animals, months, days, numbers, clothing</p> <p>Interrogatives conjunctions</p>	<p>They can express there ideas in a language other than English</p>	<p>Talk about the daily weather and seasonal weather.</p> <p>Talk about personal likes and dislikes.</p> <p>Describe everyday objects and people</p> <p>Respond orally to simple questions in Spanish</p>
<p>1.2 Students will understand and interpret written and spoken language on a variety of topics.</p>	<p>Topic-specific vocabulary in Spanish</p> <p>Pastimes, gustar</p>	<p>They can comprehend ideas in a language other than English</p>	<p>Follow simple classroom commands in Spanish</p> <p>Read and comprehend a paragraph in Spanish</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
			<p>Understand oral and written vocabulary in Spanish</p> <p>Identify a person from an oral description</p>
<p>1.3 Students convey information, concepts, and ideas to listeners and readers for a variety of purposes.</p>	<p>Topic-specific vocabulary in Spanish: possessive adjectives(1st person), places in city</p>		<p>Ask for locations of various places in a city.</p> <p>Ask for descriptions, likes and dislikes of others.</p> <p>Write a paragraph describing self, and family.</p>
<p>Gain Knowledge and Understanding of Other Cultures</p> <p>2.1 Students demonstrate an understanding of the relationship between the perspectives and practices of cultures studied and use this knowledge to interact effectively in cultural context.</p>	<p>Traditions of various Hispanic celebrations and their history</p>	<p>Children in other cultures celebrate traditions and events similar to ours.</p>	<p>Compare and contrast Hispanic holidays and celebrations with those in U.S.</p>

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>2.2 Students demonstrate an understanding of the relationship between the perspectives and products /contribution of the cultures studied.</p>	<p>Rules of the Spanish game Petanque or bolero</p>	<p>Other cultures play games that are similar to ours</p>	<p>Play typical Spanish game</p>
<p>Connect with Other Disciplines and Acquire Information</p> <p>3.1 Students reinforce and further knowledge of other disciplines through world languages.</p>	<p>Geographic locations of Hispanic countries</p> <p>Multiple strategies for decoding Spanish.</p> <p>Learn where and how South American rainforests influence cultures, climate and biodiversity</p>	<p>Many countries in Central and south America speak Spanish today because of colonization</p> <p>Strategies exist to make reading comprehension easier</p> <p>Maps and visualizations of real places can be used to locate people , places, things</p>	<p>Identify location of various Hispanic countries in Latin America</p> <p>Use reading strategies to comprehend short passages</p> <p>Create a simple map in Spanish</p>
<p>3.2 Students acquire information and perspectives through use of authentic materials in the world languages and from the cultures. (unique cultural perspective)</p>			

Standard	Know (Facts/Vocabulary)	Understand (Concepts and Principles)	Do (Skills)
<p>Develop Insight into the Nature of Language and Culture</p> <p>4.1 Students recognize that different languages use different patterns to communicate and can apply this knowledge to their own language (comparison of language)</p>	<p>Definitions of parts of speech in English so that they can be identified in Spanish.</p>	<p>Recognize that there are unique sentence structures in Spanish for communicating age, descriptions, greetings</p>	<p>Able to identify parts of speech such as verbs, nouns, adjectives, articles and plurals</p>
<p>4.2 Students recognize that different languages use different patterns of interaction and can apply this knowledge to their own culture. (comparisons of culture)</p>	<p>Contributions of Incan culture: Farming techniques, surgery, medicines, development of potato, social welfare systems, engineering.</p> <p>Incan groups, social structure, food ,landforms, climate, customs, religion</p>	<p>Incan traditions influence modern life in various South American cultures</p> <p>When different cultures come together, there may be conflict.</p> <p>Spanish colonization brought European culture, lang., religion</p>	<p>Describe Incan daily life</p> <p>List reasons Spanish conquistadors were able to conquer Incans.</p>
<p>Participate in Multilingual Communities at Home and Around the World</p> <p>5.1 Students use the language both within and beyond the school setting for a variety of purposes.</p>	<p>Topic- specific Spanish vocabulary</p> <p>Rules for writing a friendly letter</p>	<p>Spanish can be used in their everyday lives</p>	<p>Exchange pen pal letters with other Spanish-speaking students.</p>

OHA Spanish

Teaching Spanish across the curriculum

Reading

Word recognition strategies

- Contextual clues
- Structural clues
- Phonetic clues
- Sight words

Fluency

- Pair reading

Comprehension

- Qs before, during, after reading
- Drawing inferences
- Making predictions
- Looking for main ideas

Writing

- Punctuation skills
- Grammar/syntax comparisons Sp/Eng
- Spelling

Literary forms

- Friendly letters
- Descriptive paragraph
- Menus

Science

Rainforest unit

- Plant study
- Animal classification
- Vertebrates/invertebrates
- Animal needs
- Camouflage/ adaptations
- Food web/chain
- Chocolate (seed to shelf)

Food unit

- Tropical plants/foods
- Parts of plants
- World food distribution
- Indigenous foods of Latin America

Social Studies

- Country locations
- Aztec unit
- Maya unit
- Inca unit
- History of Mexico/ Hidalgo Treaty
- Spanish conquest of Latin America
- Cultural comparisons

Places unit

- Map making
- Longitude/latitude
- Geographical terms

Math

- Mayan math (Base 20)
- Graphs and charts
- Multiplication, addition, division, subtraction
- Estimation
- Word problems
- Mayan/Aztec calendar

Phy Ed

- Petanque(bowling)

OH Anderson Elementary
3-5 Spanish Course Description
lynn.mucciacciaro@mahtomedi.k12.mn.us

Course Description:

This course meets the following Minnesota Standards:

- ***Goal 1-Communicate in Languages Other than English**
- ***Goal 2-Gain Knowledge and Understanding of Other Cultures**
- ***Goal 3-Connect with Other Disciplines and Acquire Information**
(see Spanish across the Curriculum list in the Parent Info section)
- ***Goal 4-Develop Insight into the Nature of Language and Culture**
4.1 Students recognize that different languages use different patterns to **communicate** and can apply this knowledge to their own language (comparison of language)
- ***Goal 5-Participate in Multilingual Communities at Home and Around the World**
5.1 Students use the language both within and beyond the school setting for a variety of purposes. (pen pal letters)

Grading:

Every student will be given a chance to succeed in this class. The keys to success are coming to class prepared, completing assigned work on time, and actively participating in class activities.

Grading scale:

- 4: 90-100%
- 3: 75-89%
- 2: 55-74%
- 1: 0-54%

Third graders are graded in the following areas:

- Participation
- Progress in Language (assessment)

Fourth graders are graded in the following areas:

- Participation
- Progress in Language (assessment)
- Comes prepared
- Completes work on time

Fifth graders are graded in the following areas:

- Participation
- Progress in Language (assessment)
- Comes prepared
- Completes work on time

Participation:

Participation grades are determined by if a child follows directions in class, works willingly with others in small groups and uses class time wisely to do tasks

Comes Prepared:

Students need to bring the following items to **every** class:

- Pencil
- Spanish folder
- planner

Homework:

A monthly newsletter is sent home the first week of every month. **It should be signed by the parent or guardian.**

Fourth and fifth graders will have a simple worksheet on the back so that they can practice writing what we will learn in class. It will be due the following week. Second semester, there will also be an occasional project due as well. Assignment due dates should be written in your child's planner.

The **homework grade** reflects the number of times homework was turned in on time. We stress responsibility with our Responsive Classroom curriculum. No child is graded on the number of mistakes made on homework so every child should be able to earn a 3-4 just by meeting the deadlines. (Homework is worth 10 points initially and only 5 points if turned in late.) If a child consistently turns work in late or is missing several assignments they will receive a 1-2. If your child is absent the day it is due just write a note at the top and he/she will receive full points.

Assessments:

Most assessments will be written because we are stressing reading and writing at OHA.

We will use the SMART board and senteo clickers so that your child will find out the result on the day of the quiz. They be asked to share the score with you by writing it in their planners. Students and parents will be notified of upcoming quizzes and what will be on them in the monthly newsletters.

Still have questions?

Check out the FAQ section in Parent Information or e-mail me (address above)

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Schools teaching ever-younger children foreign languages to boost brains, global thinking

Schools are teaching even the youngest students foreign languages in order to boost brains, encourage global thinking.

By Maricella Miranda
mmiranda@pioneerpress.com

Article Last Updated: 10/31/2008 11:45:52 PM CDT



Kindergartners are singing in Spanish before they are writing sentences in English at Diamond Path

Elementary School of International Studies in Apple Valley.

"As we become more global in our thinking, it only benefits us to expose other languages at an early age," Diamond Path Principal Lynn Hernandez said.

"It's been a great addition to our school," she said.

As parents nationwide push for foreign language studies at earlier ages, a growing number of classes in Spanish, Chinese and other languages can be found in Twin Cities elementary schools.

"Parents are on the cutting edge here," said Elaine Tarone, director of the Center for Advanced Research on Language Acquisition at the University of Minnesota. "It's parents who see the values of foreign language in elementary schools."

Neuro-linguistic research shows learning a second language at a young age can provide a cognitive advantage and help with problem solving, Tarone said.

The Rosemount-Apple Valley-Eagan district is considering adding foreign-language classes at 18 elementary schools, with Spanish on the top of the list. The estimated \$2 million needed to do so would come from the general operating budget, said Superintendent John Currie. Classes would extend the school day by 20 minutes.

Currie said the majority of parents and teachers favor adding a language, particularly Spanish. He said the classes also could give students a better knowledge and understanding of other cultures.

Diamond Path added Spanish and Chinese last school year. Other district schools offer foreign-language classes in sixth grade and higher.

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Diamond Path kindergartners study a language for an hour each week. Teachers say the young students learn by singing and performing activities in the new language. First- through fifth-graders receive 90 minutes a week. By third grade, the students begin using their oral skills to answer questions about their families.

Erik Hensel said his kindergarten- through third-grade students already have learned how to follow routines and directions given in Spanish.

"I never have anybody not able to do the things we're doing," he said.

An estimated 13 percent of Minnesota's public elementary schools employed a world language specialist to teach foreign-language classes last year, the Department of Education reported.

Some schools fear that investing in a foreign language could mean less time for students to learn subjects required for state tests, such as math, said Marty Abbott, director of education for the American Council on the Teaching of Foreign Languages, based in Alexandria, Va. But learning a foreign language can help achieve higher test scores and grades, she said.

St. Paul schools offer foreign languages to all students, including elementary.

West St. Paul-Mendota Heights-Eagan schools teach Spanish to elementary kids.

At three South Washington County schools, first-through third-grade students began learning Chinese last year, district spokeswoman Barbara Brown said.

This fall, the district added three more schools to the group, included lessons for fourth-graders and

added Spanish at some of the schools. Eventually, the district hopes to add foreign-language classes at all 14 elementary schools, Brown said.

More schools also are offering foreign-language immersion, educators say. At immersion schools, students learn the same subjects and lessons as their peers, but it's presented in a different language, Tarone said. Minnesota has more than 50 immersion schools.

Maricella Miranda can be reached at 651-228-5421.

Online

Go to district196.org by Nov. 8 to comment about adding foreign-language classes at Rosemount-Apple Valley-Eagan elementary schools. District officials plan to give a recommendation to the school board next month.

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- 1) This week brings the end of first quarter and finals for Mahtomedi students. Also, tomorrow November 7th is the quarterly teacher help day where student council comes in to help teachers get ready for the next quarter.
- 2) This is also an exciting time for Mahtomedi Sports with girl soccer winning their fourth state championship in the last five years, and football advancing on to the state tournament. Girls' swimming also has sections coming up during the month of November.
- 3) November 11th there is a Blue and Gold Breakfast for where students specially selected by certain teachers are celebrated for their merits.

Minutes of Regular Meeting

Board of Education Mahtomedi Public Schools

A Regular meeting of the Board of Education of the Mahtomedi Public Schools was held **October 9, 2008**, beginning at 7:00 PM in the Mahtomedi District Education Center - Community Room.

1. CALL TO ORDER

Meeting called to order at 7:00 p.m. by Chair Steve Wolgamot.

2. ROLL CALL OF ATTENDANCE

Present: John Belisle; Cathy Dalton; Kevin Donovan; Bill Roberts; Judy Schwartz; Steve Wolgamot; Superintendent Mark Wolak, ex officio; and Marjorie Odegard, Student Representative.

3. APPROVAL OF THE AGENDA

Roberts moved, Schwartz seconded, approval of the agenda. Carried.

4. APPROVAL OF THE CONSENT AGENDA - See #14 for Consent Agenda Items

Steve Wolgamot noted gifts of more than \$18,000 given generously to the school district by various community members/agencies in the past month. He extended a thank you from the school board. Donovan moved, Roberts seconded, approval of the actions recommended on the consent agenda. Carried.

5. PRESENTATIONS/RECOGNITION

A. Kevin Donovan, on behalf of the Mahtomedi Area Educational Foundation, presented information on the 2008 Appeal Drive and the giving program within the school district. Donovan requested that every school board member pledge a financial gift as a way to initiate the campaign with all staff in the district.

B. Kate Christopher, democratic candidate for the Minnesota House of Representatives, 52B, addressed the school board on her candidacy in this election.

6. PUBLIC COMMENT

None.

7. REPORT FROM STUDENT REPRESENTATIVE

Student Representative Marjorie Odegard reported on the school-wide testing to occur on October 15 and the upcoming college visits. The end of October brings to an end the Fall sports season and the potential for involvement in the state playoffs.

8. APPROVAL OF MINUTES

A. September 11, 2008 - Regular Meeting

Schwartz moved, Roberts seconded, approval of the minutes from the September 11, 2008, school board meeting. Carried.

B. September 25, 2008 - Study Session

Schwartz moved, Roberts seconded, approval of the minutes from the September 25, 2008, school board study session. Carried.

9. ACTION ITEMS

A. Approval of 2008-2009 Leadership Plan

Superintendent Mark Wolak requested school board approval of the Leadership Plan for 2008-2009. The Leadership Plan is a learning plan for the administrative team and outlines critical leadership planning processes and decisions that must be addressed this school year for the district to be successful with strategic goals. Major areas of the plan address decision processes in facility improvements, the current partnership with East Metro Integration District, and a potential future partnership with North St. Paul-Maplewood-Oakdale School District, partnership agreements with area cities and athletic associations, Mahtomedi Engineering Leadership Program, Mahtomedi Education Association participation in Minnesota's Quality Compensation Program and, lastly, expenditure planning for 2009-2010. Wolak noted the current financial forecast for the State of Minnesota indicates that state revenue for public education will not be sufficient to cover current spending plus the costs of inflation. Administration anticipates the need to reduce \$700,000 in spending for 2009-2010. The total reduction in spending over the past six years is approximately 2.5 million. A copy of the Leadership Plan is available on the school district's website. Schwartz moved, Roberts seconded, approval of the 2008-2009 Leadership Plan. Carried.

B. Approval of District-Wide Sale of Obsolete School Equipment

Superintendent Mark Wolak requested school board approval to conduct a sale of obsolete school equipment. Roberts moved, Donovan seconded, approval of district-wide sale of obsolete school equipment. Carried.

C. Policies

1. Approval of Policy 730-Purchase of Supplies, Equipment or Services

Superintendent Mark Wolak requested adoption of Policy 730-Purchase of Supplies, Equipment or Services to meet current requirements in state law. Roberts moved, Dalton seconded, approval of Policy 730-Purchase of Supplies, Equipment or Services. Carried.

2. Approval of School Board Member attendance at National School Board Conference

Chair Steve Wolgamot noted the importance of school board attendance at the national convention this year and sought a motion to approve two board members to attend on behalf of Mahtomedi Schools. A motion was made by Bill Roberts to add this item to the agenda. Motion by Roberts, second by Belisle, for the school board chair to select two members of the school board to attend the conference.

10. DISCUSSION/INFORMATION ITEMS

A. Calendar of Events

Chair Steve Wolgamot reviewed the calendar of events and school board members noted changes for several meetings.

B. High School Comparison Study

Principal John Deir and Assistant Principal Chris Moore presented findings from a district initiated study to compare Mahtomedi High School with other high schools of similar size and demography. High schools included in the comparison study include: Edina (MN), Iowa City West (IA), Ames (IA), Ladue Horton Watkins (MO), Orono (MN), Mound Westonka (MN), and Whitefish Bay (WI). Findings from this study will assist the school board and administration in making future decisions regarding the offering of a competitive curriculum and optimal enrollment capacity.

Chair Steve Wolgamot noted that one goal of the study was to determine an optimal size for the High School based on curriculum offerings and student capacity. The school board and administration are conducting a comprehensive facility planning process and the results of this comparison study will help with final decisions regarding facilities. A copy of the study is available on the high school website.

11. SCHOOL BOARD COMMITTEE REPORTS

A. Association of Metropolitan School Districts (AMSD) Board

School board chair Steve Wolgamot shared the proposed legislative platform of AMSD and the goals related to this proposed legislative platform.

B. East Metro Integration District 6067 (EMID)

School board clerk Kevin Donovan shared information on a new marketing video produced by EMID for distribution to member school districts.

C. Minnesota School Boards Association (MSBA) Legislative Liaison

No report.

D. Northeast Metro 916 Board

School board member John Belisle provided an update in the school board packet and shared a summary of services that Mahtomedi School District accessed at District 916.

12. SUPERINTENDENT'S REPORT

A. Update on Long-Range Facility Planning

Superintendent Mark Wolak reported that the school board and administration have completed the assessment phase of the long-range facility planning. This phase included a demography study, a report on facility needs, and a report on the educational adequacy of our current facilities. In addition, we have completed the high school comparison study to help us determine optimal program and school capacity.

A Citizen Group for Facility Planning will meet later this month and again in November to hear an update from the district. Johnson Controls Solution Team will present several options to consider when addressing facility planning.

13. ADJOURNMENT

Roberts moved, Belisle seconded, adjournment. Meeting adjourned at 7:50 p.m. Carried.

14. CONSENT AGENDA ITEMS (Items Approved Under #4)

A. Approval to Pay Bills – Check No. 350739 to 351310

B. Approval of Wire Transfer Transactions

C. Approval of Assurance of Compliance with State and Federal Law Prohibiting Discrimination

D. Approval of Student Travel Request - Baseball - March 15-22, 2009

- E. Gifts/Grants
 - 1. Approval of Grant from Solid Waste Management Coordinating Board to Mahtomedi Area Community Education Early Childhood Family Education - \$9,382
 - 2. Approval of Donation from Dakota County to Mahtomedi Area Community Education Adventure Camp - \$5,629.20
 - 3. Approval of Donation from Target-Take Charge of Education-to Mahtomedi High School - \$2,002.45
 - 4. Approval of Anonymous Donation to Mahtomedi Area Community Education Community Garden - \$500 (lumber)
 - 5. Approval of Donation from the Mahtomedi Lacrosse Club to Mahtomedi Area Community Education - \$350, one player bench to be built at MHS complex.
 - 6. Approval of Donation from White Bear Lake Lions Club to Mahtomedi High School Nordic Ski Team - \$300
- F. Personnel
 - 1. Approval of Contracts and Work Agreements
 - a. Nancy Melquist - Early Childhood Education Coordinator - Early Childhood Family Education (2008-2010)
 - b. Office and Professional Employees International Union Local No 12, AFL-CIO (2008-2010)
 - c. Kathy Ulvin - Preschool Instructor - Early Childhood Family Education (2008-2010)
 - d. Jaclyn Virnig - Paraprofessional - Mahtomedi Learning Center (10/7/08)
 - e. Mary Wigstrom - Paraprofessional - Wildwood Elementary School (9/15/08)
 - f. Kathy Wilhelmson - Paraprofessional - Wildwood Elementary School (9/29/08)

KEVIN P. DONOVAN, CLERK

Minutes of Study Session

Board of Education Mahtomedi Public Schools

A Study Session of the Board of Education of the Mahtomedi Public Schools was held **October 23, 2008**, beginning at 7:00 PM in the Mahtomedi District Education Center - Community Room.

1. CALL TO ORDER

Meeting called to order at 7:03 p.m. by Chair Steve Wolgamot

2. ROLL CALL OF ATTENDANCE

Present: John Belisle; Cathy Dalton; Kevin Donovan; Judy Schwartz; Steve Wolgamot; and Superintendent Mark Wolak. Absent: Bill Roberts.

3. PUBLIC COMMENT

Matt Dean, State Representative for 52B, addressed the school board and shared his perspectives on the upcoming legislative session.

4. DISCUSSION/INFORMATION ITEM

A. Update on Mahtomedi Engineering Leadership Program

Kathe Nickleby, Director of the Mahtomedi Engineering Leadership Program, shared a progress report and provided an overview of curriculum planning activities across the school district. Curriculum includes coursework that integrates engineering skills within specific lessons, career exploration, community and field experiences, and courses applicable to certification programs at the college level. Partnerships are under way with academic institutions including St. Thomas, UW Stout, Iowa State, Hamline, University of Minnesota, and others, and corporations such as 3M, Boston Scientific, Medtronic, HB Fuller, Tapemark and others.

Dale Johnson a community member who is a significant leader in the development of the Mahtomedi Engineering Leadership Program, was recognized by the school board. A resolution offered by Judy Schwartz and John Belisle, recognized Johnson for his strong leadership. The resolution passed unanimously.

B. Hear Report on Facility Planning

Johnson Controls, Inc. (JCI) team leaders, Mike David and Brent Jones, presented a summary of planning and development activities to date and reviewed the major findings and insights derived from work since January 2008 with the school board, administration, agency staff, consultants, and citizen facility planning team.

The school district is midway through a comprehensive long-range planning process for facility improvement. The assessment phase is now completed and solutions to address the facility needs are under study. The first proposed solution addresses the needs of Wildwood Elementary School and all first priority needs at all school buildings. Wildwood School will require more in repairs and updates than is fiscally sound and therefore must be replaced. The school board agrees that the replacement school will be constructed on the new land east of the high school campus and will include early childhood programs now housed at the District Education Center.

Key developments in the planning process include the completion of a cost accounting approach to examine the costs of open enrollment to the school district. Open enrollment brings state revenue with each student and this year the total revenue to the district is approximately \$2.4 million. With open enrollment, the district maintains desired programs, services, and lower class sizes than would be possible in a declining enrollment pattern. The cost accounting approach examines the costs to the school district to operate classrooms to accommodate these additional students. The cost accounting study shows that the community benefits through lower local taxes. Open enrollment reduces local taxes by \$87 per \$100,000 of home value.

The school board, administration, and citizen facilities group will continue to explore the best facility options for the future. A communications plan will be developed to bring this information forward to the community in the months ahead.

C. Review Process/Information on Instructional Delivery Committee

Superintendent Mark Wolak recommends additional study of teacher schedules for instructional delivery at the secondary level, anticipating that a state funding shortfall for 2009-2010 will mandate a spending reduction of an estimated \$700,000. A spending reduction of this size will force the loss of programs or an increase in class size in classrooms across the school district unless other spending reductions are identified.

The high school comparison study indicated that, of all comparable high quality high schools included in the study, Mahtomedi High School is the only high school to offer the four period instructional day for students. More study and dialogue is needed prior to a recommendation from administration to change the instructional schedule.

- D. Discuss Process for School Board Vision/Team Development (January/February 2009)

The School Board will begin a process of vision and mission review in January. It is expected that at least one new school board member will join the board in January.

4. ADJOURNMENT

Schwartz moved, Donovan seconded, adjournment. Carried.

5. School Board Personnel Committee Meeting

- A. Discuss Personnel Matter

The School Board Personnel Committee heard a report from Superintendent Mark Wolak on a personnel matter under investigation.

KEVIN P. DONOVAN, CLERK

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

*Management Letter
For the Fiscal Year Ended June 30, 2008*

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

TABLE OF CONTENTS

**REPORT ON MATTERS IDENTIFIED AS A RESULT OF
THE AUDIT OF THE FINANCIAL STATEMENTS 1**

SIGNIFICANT DEFICIENCY 3

LEGAL COMPLIANCE FINDING 4

OTHER INFORMATION 5

REQUIRED COMMUNICATION 6

FINANCIAL ANALYSIS 10

PRELIMINARY



Expert advice. When you need it.SM

**REPORT ON MATTERS IDENTIFIED AS A RESULT OF
THE AUDIT OF THE FINANCIAL STATEMENTS**

October 27, 2008

To the School Board
Independent School District No. 832
Mahtomedi, Minnesota

In planning and performing our audit of the financial statements of Independent School District No. 832, Mahtomedi, Minnesota, as of and for the year ended June 30, 2008, in accordance with U.S. generally accepted auditing standards, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. The deficiencies in internal control we identified, if any, are stated within this letter.

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

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



The accompanying memorandum includes financial analysis and recommendations for improvement of accounting procedures and internal control measures that came to our attention as a result of our audit of the financial statements of the District for the year ended June 30, 2008. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated October 27, 2008, on such statements.

This communication is intended solely for the information and use of the School Board, management, others within the District and state oversight agencies and is not intended to be and should not be used by anyone other than these specified parties.

KERN, DEWENTER, VIERE, LTD.
Minneapolis, Minnesota

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**SIGNIFICANT DEFICIENCY
June 30, 2008**

LACK OF SEGREGATION OF ACCOUNTING DUTIES

During the year ended June 30, 2008, the District had a lack of segregation of accounting duties in the cash disbursements, receipts and payroll processes due to a limited number of office employees. Although this meets the definition of a "significant deficiency," it may not be practical to correct since the costs of obtaining desirable segregation of accounting duties may exceed benefits that could be derived.

Cash Disbursement Process

- The Director of Business Services does not formally sign off on the budget to actual expense comparison, completed quarterly.
- There is no formal documentation of preparation or review and approval of the bank reconciliation.

Cash Receipt

- Building secretaries may receive cash and/or checks and also prepare deposit slips.
- The Receptionist at the District Office may receive cash and/or checks, prepare deposit slips and also enter deposits into the system.
- There is no formal documentation of preparation or review and approval of the bank reconciliation.

Payroll

- The Payroll Coordinator verifies hours and coding, has the ability to change rates of pay and hours, processes and inputs payroll, prints checks, has access to blank check stock, posts payroll to finance system and reconciles gross to net pay, payroll amounts to general ledger.
- There currently is no cross training in the payroll area.
- There is no regular review or approval outside of the payroll coordinator.

Management is aware of this condition and will take certain steps to compensate for the lack of segregation. However, due to the accounting staff needed to handle all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Because of this, management has determined a complete segregation of accounting duties is impractical to correct.

We recommend management, along with the School Board, remain aware of this situation and continually monitor the accounting system including changes that occur.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**LEGAL COMPLIANCE FINDING
June 30, 2008**

DEVELOP AN OUT OF STATE TRAVEL POLICY

The District does not have a policy regarding travel outside of Minnesota. *Minnesota Statutes 471.661* states all municipalities must have an approved policy that controls travel outside the state of Minnesota which specifies when out of state travel is appropriate, the expense limits of out of state travel and procedures for approval of the travel.

We recommend the District comply with state statutes and develop a written policy for out of state travel, which is approved by the School Board. The policy should specify when out of state travel is appropriate, expense limits for out of state travel and procedures for approval of out of state travel.

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**OTHER INFORMATION
June 30, 2008**

CONSIDER IMPLICATIONS OF POST EMPLOYMENT BENEFITS

Many school districts offer their employees Other Post Employment Benefits (OPEB) as part of a compensation package. These Benefits are part of an exchange of salaries and benefits for employee services rendered. For example, many employees receive post employment health care benefits such as health insurance payments after retirement. Current U.S. generally accepted accounting principles do not require a liability to be recorded for these benefits; school districts record the expenditures only as they are incurred (on a pay-as-you-go basis).

The Government Accounting Standards Board (GASB) Statement No. 45 addresses these OPEB concerns. This Statement improves the usefulness of financial reporting by requiring a method for measuring and recognizing the OPEB expense over the estimated years of service for each individual employee; in addition it provides information on an estimated actuarial OPEB liability and whether or not the plan is properly funded.

The District currently offers access to the District's health insurance pool to qualifying retired employees which would be considered OPEB. With GASB Statement No. 45, the District will be required to recognize the costs of these Benefits in the period in which the related services were received by the employer. The District will also be required to have an actuarial valuation completed every two years, which will show to what extent the OPEB plan will be funded or unfunded. The first year of implementation for your District for this Statement will be for the period of July 1, 2008 to June 30, 2009.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**REQUIRED COMMUNICATION
June 30, 2008**

We have audited the financial statements of the District for the year ended June 30, 2008, and have issued our report dated October 27, 2008. Professional standards require that we provide you with the following information related to our audit.

**OUR RESPONSIBILITY UNDER U.S. GENERALLY ACCEPTED AUDITING
STANDARDS AND GOVERNMENT AUDITING STANDARDS AND OMB
CIRCULAR A-133**

As stated in our audit engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with U.S. Office of Management and Budget (*OMB*) Circular A-133.

Also, in accordance with *OMB* Circular A-133, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the *OMB* Circular A-133 Compliance Supplement applicable to its major federal program for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**REQUIRED COMMUNICATION
June 30, 2008**

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during Fiscal Year 2008. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

PRELIMINARY
Depreciation – The District is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

Expense Allocation – The Organization is currently allocating certain costs among the programs and supporting services benefited. The costs are allocated based on management's estimates.

General Education and Special Education Aid – General education aid is an estimate until Average Daily Membership (ADM) values are final. Since this is normally not done until after the reporting deadlines, this aid is an estimate. Special education aid is also dependent upon ADM values; however, in addition to those, this aid is dependent on the availability of funds and complex formulas that are finalized after reporting deadlines.

We evaluated the key factors and assumptions used to develop the above estimates in determining they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no difficulties in dealing with management in performing and completing our audit.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**REQUIRED COMMUNICATION
June 30, 2008**

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

A schedule summarizing uncorrected misstatements of the financial statements was given to management. Management has determined the effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We requested certain representations from management which were provided to us in the management representation letter.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. We are not aware of any consultations by the District's management with other accountants during the course of our audit.

OTHER ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**REQUIRED COMMUNICATION
June 30, 2008**

**OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL
STATEMENTS**

We have not reviewed, and it is our understanding, that no other published documents exist that contain audited financial statement information, for which we are currently auditing. As stated in our engagement letter, if you publish or reproduce the financial statements or make reference to our Firm name in relation to such documents, you agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

The following pages provide graphic representation of select data pertaining to the financial position and operations of the District for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

AVERAGE DAILY MEMBERSHIP

The following graphs summarize resident Average Daily Membership (ADM) and ADM served of the District, over the past five years ended June 30. Resident ADM includes all residents who are enrolled in the District, educated in another district for whom tuition is paid or attending another district under enrollment option legislation. Total ADM served includes residents attending the District, residents at other districts on tuition, nonresident enrollment option students and nonresident tuition students.

Resident ADM	2004*	2005*	2006*	2007*	2008**
Kindergarten and Other	166	180	177	135	141
Elementary	1,238	1,208	1,179	1,122	1,056
Secondary	1,571	1,562	1,572	1,559	1,552
Total Resident ADM	2,975	2,950	2,928	2,815	2,749
Total ADM Served	3,053	3,077	3,094	3,052	3,129

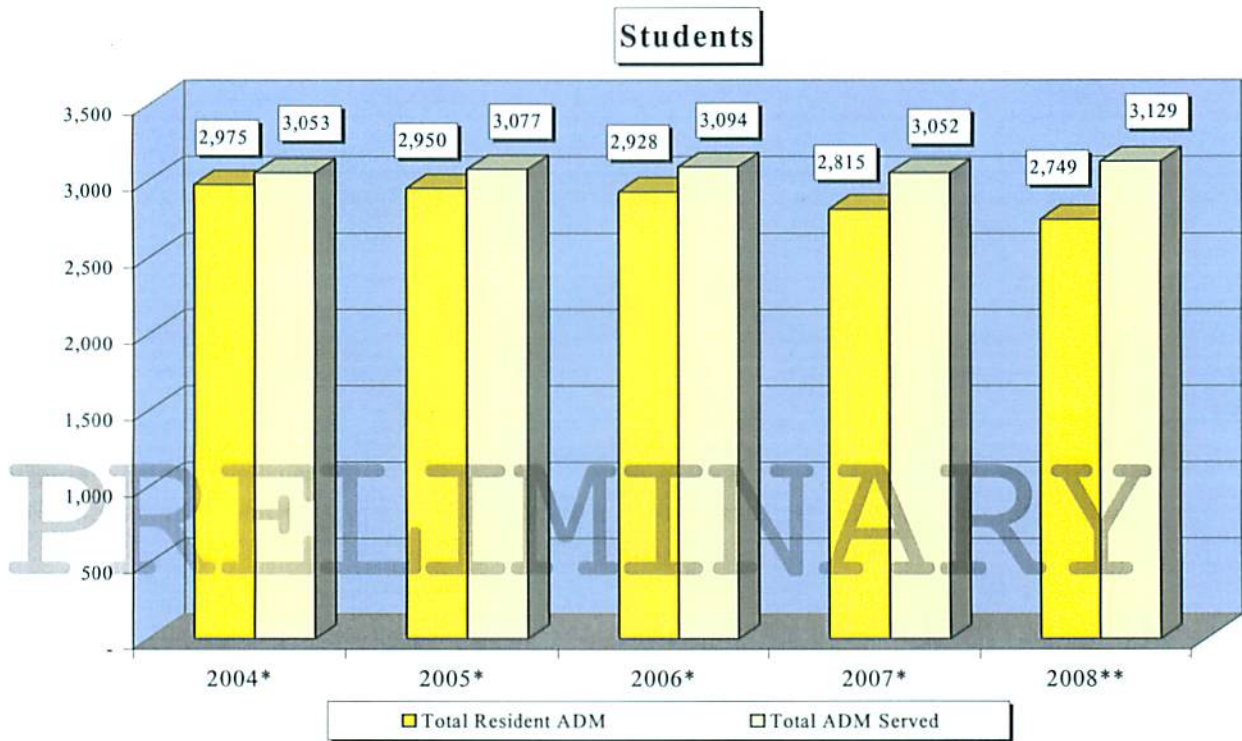
* Source: *School District Profiles*

** Estimate as of September 22, 2008

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

AVERAGE DAILY MEMBERSHIP



* Source: *School District Profiles*

** Estimate as of September 22, 2008

As the chart above and on the previous page illustrate, resident ADM decreased 66, or 2.3%, in fiscal year 2008 compared to fiscal year-end 2007, while ADM served increased 77, or 2.5%. Over the past five years, resident ADM has steadily decreased while ADM served has increased. In fiscal year 2008, the District approved discretionary enrollment which contributed to the increase in students served.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

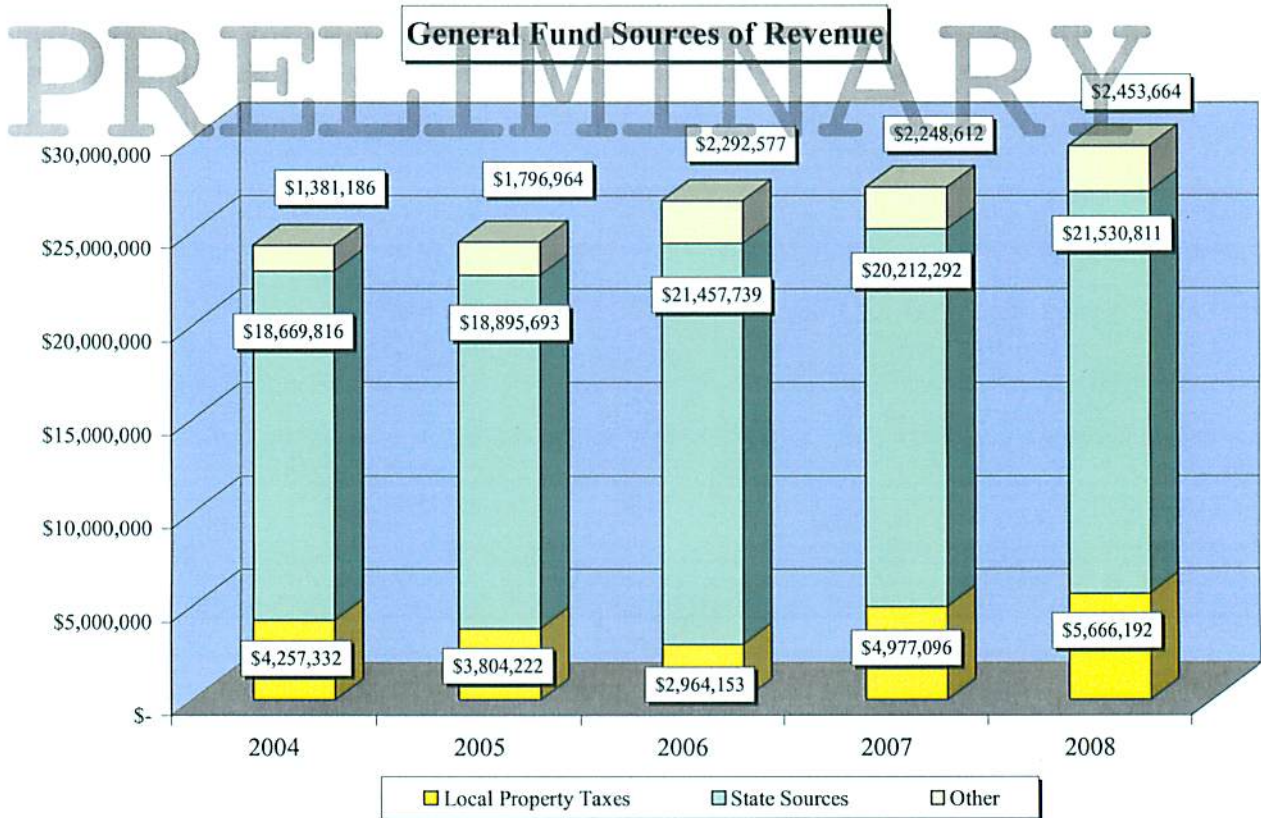
**FINANCIAL ANALYSIS
June 30, 2008**

GENERAL FUND SOURCES OF REVENUE

General Fund sources of revenue are summarized as follows:

For the Year Ended June 30,	2004	2005	2006	2007	2008
Local Property Taxes	\$ 4,257,332	\$ 3,804,222	\$ 2,964,153	\$ 4,977,096	\$ 5,666,192
State Sources	18,669,816	18,895,693	21,457,739	20,212,292	21,530,811
Other	1,381,186	1,796,964	2,292,577	2,248,612	2,453,664
Total	\$ 24,308,334	\$ 24,496,879	\$ 26,714,469	\$ 27,438,000	\$ 29,650,667

General Fund revenues increased \$ 2,212,667, or 8.0%, over 2007 levels. State Sources experienced the largest increase of \$ 1,318,519 due to the increase in ADM's and state aid formulas. General Fund revenues over the past five years are portrayed in the following graph.

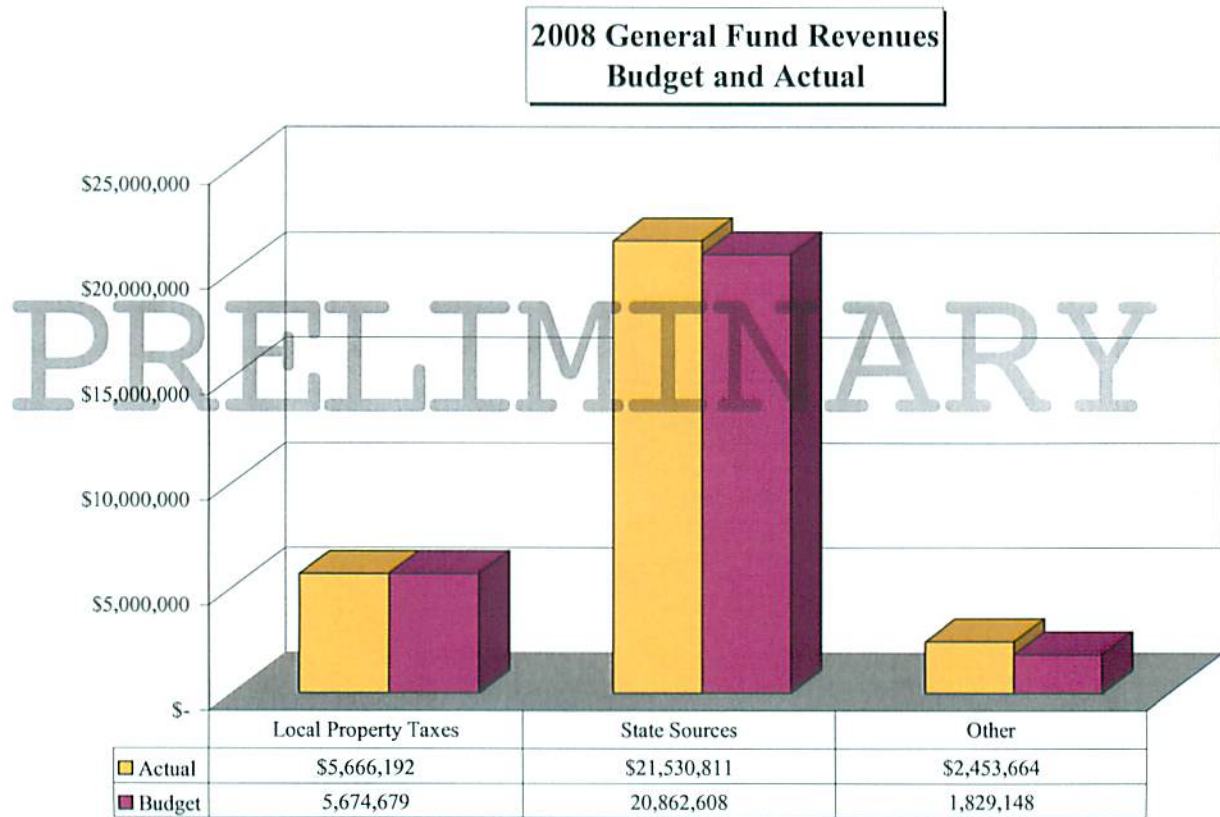


**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

GENERAL FUND BUDGET AND ACTUAL REVENUES

The chart below represents the District's actual revenue compared to budgeted revenue. Overall, actual revenues exceeded budgeted amounts by \$ 1,284,232. The other category revenues exceeded the budget by approximately \$ 624,516 as a result of unbudgeted donations received and increased fund raising for student activities.



**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

EXPENDITURES PER STUDENT (ADM SERVED)

Expenditures per student (per ADM served) for all operating programs are summarized as follows:

District	2004*	2005*	2006*	2007*	2008
General Fund	\$ 7,995	\$ 7,821	\$ 8,541	\$ 9,063	\$ 9,353
Food Service	373	351	346	365	386
Community Service	508	569	616	632	644
Total	\$ 8,876	\$ 8,741	\$ 9,503	\$ 10,060	\$ 10,383

Regional Average**	2004	2005	2006	2007	2008
General Fund	\$ 8,115	\$ 9,038	\$ 8,854	\$ 9,275	NA
Food Service	324	366	397	415	NA
Community Service	422	454	503	521	NA
Total	\$ 8,861	\$ 9,858	\$ 9,754	\$ 10,211	-

State Average***	2004	2005	2006	2007	2008
General Fund	\$ 8,379	\$ 8,681	\$ 9,070	\$ 9,364	NA
Food Service	368	387	396	415	NA
Community Service	393	407	427	446	NA
Total	\$ 9,140	\$ 9,475	\$ 9,893	\$ 10,225	-

* Source: *School District Profiles* – not including Building Construction or Debt Service Funds

** Source: *School District Profiles* – including Counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington (2006 and 2007 excludes Minneapolis and St. Paul Districts)

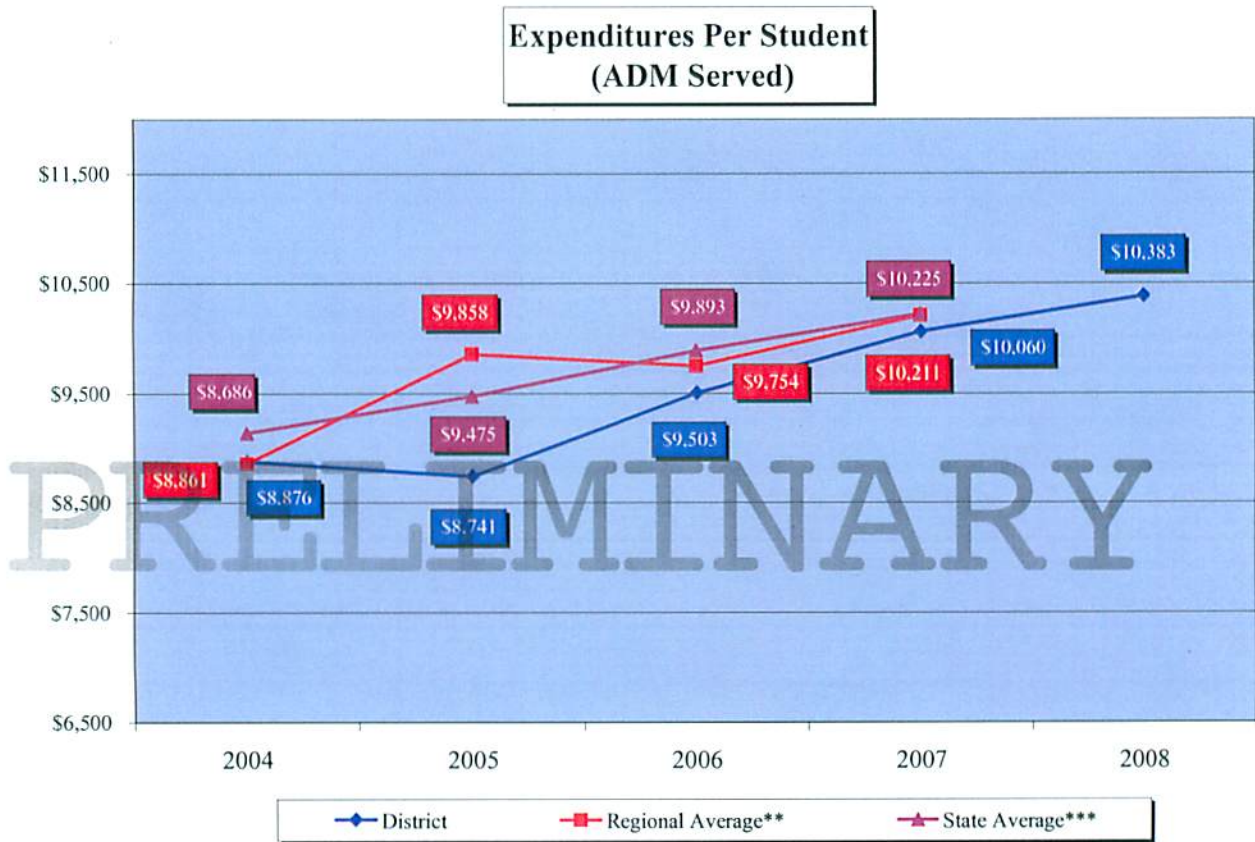
*** Source: *School District Profiles* – State average expenditures per ADM served

Expenditures per ADM increased from fiscal year 2007 to fiscal year 2008 by 3.1% for the General Fund and 3.2% overall for all operating funds (including General, Food Service and Community Service Funds) as a result of increases in salaries and related benefits. Overall averages have remained consistently lower than other districts within the region and throughout the state.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

EXPENDITURES PER STUDENT (ADM SERVED)



* Source: *School District Profiles* – not including Building Construction or Debt Service Funds

** Source: *School District Profiles* – including Counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington

*** Source: *School District Profiles* – State average expenditures per ADM served

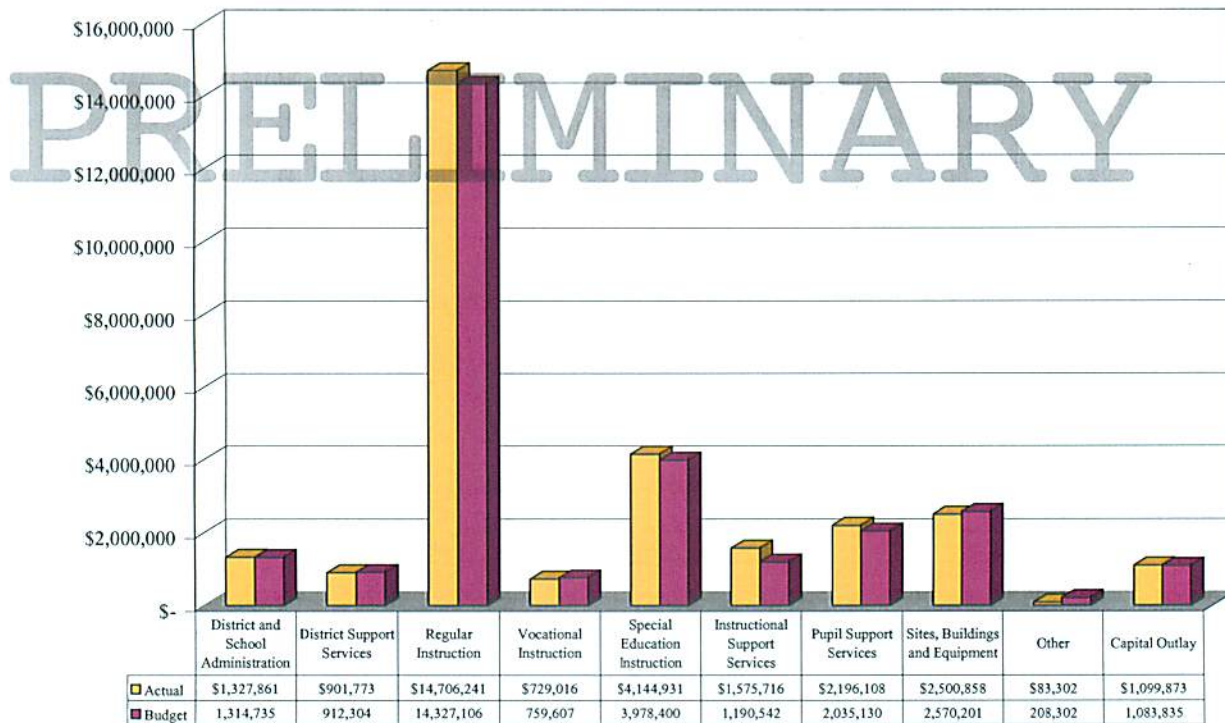
**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

GENERAL FUND BUDGET AND ACTUAL EXPENDITURES

The chart below represents actual expenditures compared to budgeted expenditures for the District. Overall, the District's General Fund expenditures exceeded the budget by \$ 885,517. Expenditures exceeded budgeted amounts by approximately \$ 385,174 in the instructional support services category as a result of budgeting staff development workshop days by building site for the District and recording the related actual expenditures all within this category. The variance within the regular instruction category is the result of increased trip activity within High School student activities accounts.

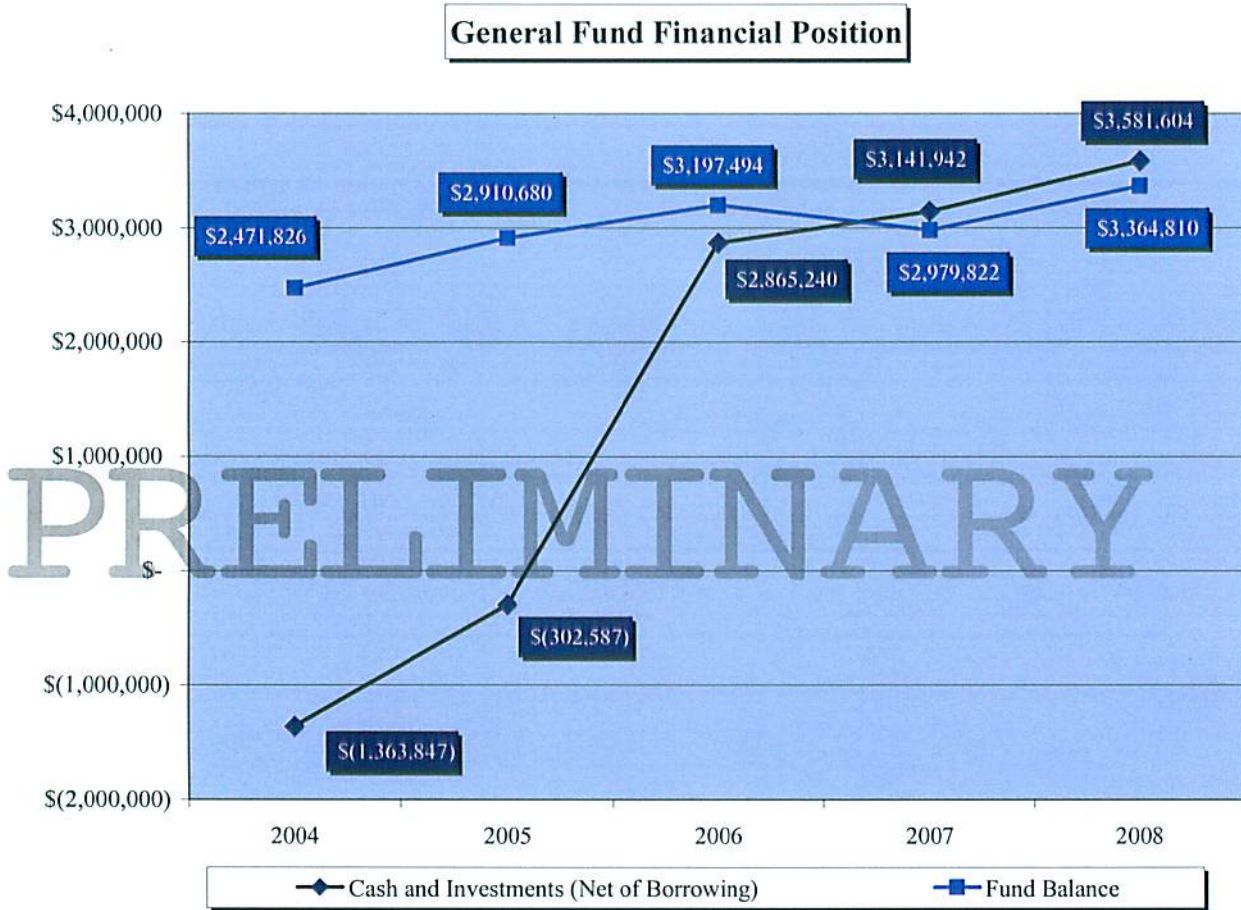
**2008 General Fund Expenditures
Budget and Actual**



**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

GENERAL FUND FINANCIAL POSITION



The District's General Fund cash balance in relation to its fund balance has fluctuated significantly over the course of the last five years. The main factor in these variances is the percentage of aid paid by the State of Minnesota prior to each fiscal year-end. This amount has varied from as low as 80% to as high as 90% over the five year period shown. The percentage has remained stable at 90% for 2007 and 2008, resulting in a cash balance very close to fund balance each of the last two years. In 2007 and 2008, the District no longer required borrowing Aid Anticipation Certificates for cash flow.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

GENERAL FUND OPERATIONS

The following presents five years of comparative operating results for the District's General Fund:

For the Year Ended June 30,	2004	2005	2006	2007	2008
Revenues	\$24,308,334	\$24,496,879	\$26,714,469	\$27,438,000	\$29,650,667
Expenditures	(24,401,392)	(24,178,281)	(26,427,655)	(27,662,672)	(29,265,679)
Excess of Revenues Over (Under) Expenditures	(93,058)	318,598	286,814	(224,672)	384,988
Other Financing Sources	-	120,256	-	7,000	-
Fund Balance, July 1	2,564,884	2,471,826	2,910,680	3,197,494	2,979,822
Fund Balance, June 30	\$ 2,471,826	\$ 2,910,680	\$ 3,197,494	\$ 2,979,822	\$ 3,364,810

Components of Fund Balance	2004	2005	2006	2007	2008
Unreserved:					
Undesignated	\$ 1,244,644	\$ 1,456,551	\$ 1,546,991	\$ 1,422,687	\$ 1,599,834
Designated for Student Activities	192,038	225,406	216,782	152,806	204,077
Designated for Building Discretionary	-	62,850	158,301	275,836	215,332
Reserved for:					
Bus Purchases	41,101	-	-	-	-
Reemployment	(5,472)	-	-	-	-
Severance Pay	180,000	445,000	414,298	430,914	687,070
Deferred Maintenance	-	-	-	-	5,579
Student Transport Safety	6,672	-	-	-	-
State Approved Alt. Program	29,719	-	-	-	-
Operating Capital	849,719	740,022	684,004	616,941	603,541
Health and Safety	(66,595)	(19,149)	177,118	80,638	49,377
Fund Balance, June 30	\$ 2,471,826	\$ 2,910,680	\$ 3,197,494	\$ 2,979,822	\$ 3,364,810

For fiscal year 2008, General Fund revenues increased 8.0% and expenditures increased by 5.8%. This resulted in an overall increase to General Fund balance of \$ 384,988.

This unreserved, undesignated fund balance represents 5.5% of a year's expenditures at 2008 spending levels.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**FINANCIAL ANALYSIS
June 30, 2008**

FOOD SERVICE FUND

The following table presents five years of comparative operating results for the District's Food Service Fund:

For Year Ended June 30,	2004	2005	2006	2007	2008
Revenues	\$ 1,145,207	\$ 1,098,414	\$ 1,134,358	\$ 1,164,080	\$ 1,273,633
Expenditures	(1,138,168)	(1,078,463)	(1,071,711)	(1,114,367)	(1,206,470)
Excess of Revenues					
Over Expenditures	7,039	19,951	62,647	49,713	67,163
Fund Balance, July 1	72,063	79,102	99,053	161,700	211,413
Fund Balance, June 30	\$ 79,102	\$ 99,053	\$ 161,700	\$ 211,413	\$ 278,576

Overall, food service revenues increased 9.4% due to increased ADM's, while expenditures increased 8.3% due to the increased food costs for the increased ADM's. The fund balance position at June 30, 2008, represents approximately two month's expenditures. The Department of Education recommends districts maintain a fund balance not to exceed 3 months of expenditures, based on a 10 month operating year. Based on this calculation the maximum fund balance at June 30, 2008 would be \$ 361,941.

COMMUNITY SERVICE FUND

The following table presents five years of comparative operating results for the District's Community Service Fund:

For Year Ended June 30,	2004	2005	2006	2007	2008
Revenues	\$ 1,532,712	\$ 1,676,834	\$ 1,882,457	\$ 1,916,127	\$ 1,990,763
Expenditures	(1,549,190)	(1,749,421)	(1,905,826)	(1,929,455)	(2,013,993)
Excess of Revenues					
Under Expenditures	(16,478)	(72,587)	(23,369)	(13,328)	(23,230)
Fund Balance, July 1	357,169	340,691	268,104	244,735	231,407
Fund Balance, June 30	\$ 340,691	\$ 268,104	\$ 244,735	\$ 231,407	\$ 208,177

Components of the Community Service Fund balance at June 30, 2008 are as follows: community education \$ 196,184; early childhood and family education \$ 8,524 and school readiness \$ 3,469. Both revenues and expenditures increased slightly over 2007 levels.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

*Audited Financial Statements
For the Fiscal Year Ended June 30, 2008*

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

TABLE OF CONTENTS

BOARD OF EDUCATION AND ADMINISTRATION	1
INDEPENDENT AUDITOR’S REPORT	2
MANAGEMENT’S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Assets	20
Statement of Activities.....	21
Fund Financial Statements:	
Balance Sheet – Governmental Funds	22
Reconciliation of the Balance Sheet to the Statement of Net Assets – Governmental Funds	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities – Governmental Funds	25
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	26
Statement of Fiduciary Net Assets.....	27
Statement of Changes in Fiduciary Net Assets	27
Notes to the Financial Statements.....	29
SUPPLEMENTARY INFORMATION:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	50
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	51
Uniform Financial Accounting and Reporting Standards Compliance Table	52
Schedule of Expenditures of Federal Awards.....	53
Notes to the Schedule of Expenditures of Federal Awards	54
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>.....	
	55
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH <i>OMB CIRCULAR A-133</i>.....	
	57

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

TABLE OF CONTENTS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS IN
ACCORDANCE WITH *OMB CIRCULAR A-133* 59**

REPORT ON LEGAL COMPLIANCE 62

**SCHEDULE OF FINDINGS AND CORRECTIVE ACTION PLANS ON
LEGAL COMPLIANCE AND INTERNAL CONTROL..... 63**

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**BOARD OF EDUCATION AND ADMINISTRATION
For the Year Ended June 30, 2008**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Steven Wolgamot	Chairperson	January 5, 2009
Kevin Donovan	Clerk	January 3, 2011
Cathy Dalton	Treasurer	January 3, 2011
William Roberts	Director	January 5, 2009
Judith Schwartz	Director	January 5, 2009
John Belisle	Director	January 3, 2011

~~Administration~~
~~Mark Wolak~~
~~Superintendent~~
Denise Sundstrom
Director of Business Services

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Expert advice. When you need it.SM

INDEPENDENT AUDITOR'S REPORT

October 27, 2008

To the School Board
Independent School District No. 832
Mahtomedi, Minnesota

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 832, Mahtomedi, Minnesota, as of and for the year ended June 30, 2008, which collectively comprise the District's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

PRELIMINARY

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 832, Mahtomedi, Minnesota, as of June 30, 2008, and the respective changes in financial position thereof, and the budgetary comparison for the General Fund for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2008, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.



The Management's Discussion and Analysis, which follows this report letter, is not a required part of the basic financial statements but is supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

KERN, DEWENTER, VIERE, LTD.
Minneapolis, Minnesota
PRELIMINARY

PRELIMINARY
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**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

FINANCIAL HIGHLIGHTS

Government-wide Assets and Government-wide Activities

- Mahtomedi Schools have implemented the requirements of GASB 34. These requirements have resulted in additional information including a government-wide Statement of Net Assets, a government-wide Statement of Activities (revenues and expenses) and a report from management which will focus on the activities and developments that took place over the past year.
- Total government-wide net assets as indicated on the Statement of Net Assets were \$ 4,070,282.
- The change in government-wide net assets from the prior year as indicated on the Statement of Activities amounted to \$ 1,293,921.

Governmental Funds

- PRELIMINARY**
- Overall enrollment for the District increased from the previous year. Students served for FY 2007-08 amounted to 3,129, which is an increase of 77 students or approximately 2.5 % when compared to the FY 2006-07 school year.
 - General Fund revenues were \$ 29,650,667 and expenditures were \$ 29,265,679 resulting in an operating excess of \$ 384,988 or 1.3% of the actual expenditures.
 - The budget to actual comparison for the General Fund resulted in a positive variance of \$ 398,715.
 - For the Special Revenue Funds, which include food service and community service, revenues exceeded expenditures by \$ 43,933 based on \$ 3,264,396 in revenues and \$ 3,220,463 in expenditures. This amount is 1.4% of actual expenditures.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

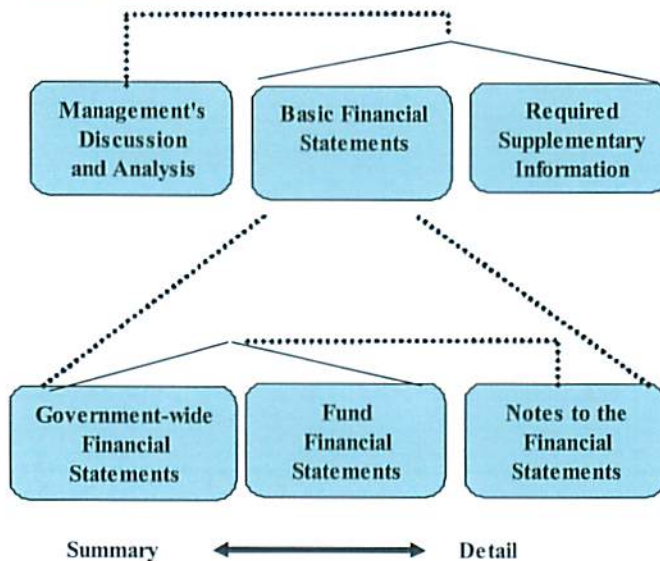
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: Management's Discussion and Analysis (this section) and the Basic Financial Statements. The Basic Financial Statements include two kinds of statements that present different views of the district:

- The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.
- The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

**Figure A-1
Organization of Mahtomedi School District's
Annual Financial Report**



**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

OVERVIEW OF THE FINANCIAL STATEMENTS

Major Features of the Government-wide and Fund Financial Statements

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and of information they contain. The remainder of this overview section of Management's Discussion and Analysis highlights the structure and contents of each of the statements.

Figure A-2			
Major Features of the Government-wide and Fund Financial Statements			
	Government-Wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the District administers resources on behalf of someone else, such as scholarship programs
Required financial statements	<ul style="list-style-type: none"> •Statement of Net Assets •Statement of Activities 	<ul style="list-style-type: none"> •Balance Sheet •Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> •Statement of Fiduciary Net Assets •Statement of Changes in Fiduciary Net Assets
Accounting Basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when good or services have been received and the related liability is due and payable	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-wide Statements

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

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

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.

PRELIMINARY

• To assess the District's overall health, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

The District's activities are:

- **Governmental activities:** Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes and state formula aid finance most of these activities.

Fund Financial Statements

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

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as federal grants).

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

OVERVIEW OF THE FINANCIAL STATEMENTS

Fund Financial Statements (Continued)

The District has two kinds of funds:

- **Governmental funds:** Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information at the bottom of the governmental funds statements explains the relationship (or differences) between them.

Fiduciary fund: The District is the trustee, or fiduciary, for assets that belong to others such as the scholarship fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operations.

P R E L I M I N A R Y

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Assets

The District's total net assets as of June 30, 2008 were \$ 4,070,282 which is summarized in the Figure A-3 below.

Figure A-3 Condensed Statement of Net Assets		
	Governmental Activities	Governmental Activities
	<u>2007-08</u>	<u>2006-07</u>
Current and Other Assets	\$ 15,377,361	\$ 14,804,548
Capital Assets	29,391,392	30,007,883
Total Assets	<u>44,768,753</u>	<u>44,812,431</u>
Long-Term Liabilities	27,942,353	29,038,523
Other Liabilities	12,756,118	12,997,547
Total Liabilities	<u>40,698,471</u>	<u>42,036,070</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	8,105,284	6,586,901
Restricted	1,882,850	1,536,558
Unrestricted	(5,917,852)	(5,347,098)
Total Net Assets	<u>\$ 4,070,282</u>	<u>\$ 2,776,361</u>

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Assets (Continued)

The net change in assets for 2007-08 was \$ 1,293,921 based on total revenues of \$ 36,049,834 and total expenses of \$ 34,755,913. Figure A-4 below shows the breakdown into the various revenue and expense categories.

**Figure A-4
Changes in Net Assets from Operating Results**

	<u>Governmental Activities 2007-08</u>	<u>Governmental Activities 2006-07</u>
Revenues		
Program Revenues		
Charges for Services	\$ 2,912,878	\$ 2,755,542
Operating Grants and Contributions	4,508,770	4,199,142
Capital Grants and Contributions	428,905	308,699
General Revenues		
Property Taxes	8,925,298	8,056,502
State Formula Aid	17,835,540	16,975,582
Other	1,438,443	1,248,974
Total Revenues	<u>36,049,834</u>	<u>33,524,441</u>
Expenses		
Administration	1,436,104	1,282,611
District Support Services	970,298	1,075,397
Elementary and Secondary Regular Instruction	14,854,796	13,250,592
Vocational Educational Instruction	730,571	766,761
Special Education Instruction	4,208,089	4,403,672
Instructional Support Services	1,793,288	1,614,730
Pupil Support Services	2,226,061	1,976,833
Sites and Buildings	3,081,750	2,843,923
Fiscal and Other Fixed Cost Programs	83,302	154,156
Food Service	1,191,906	1,091,679
Community Education Services	2,013,232	1,974,860
Unallocated Depreciation	844,550	863,544
Interest and Fiscal Charges on Long-Term Debt	1,321,966	1,333,705
Total Expenses	<u>34,755,913</u>	<u>32,632,463</u>
Increase (Decrease) in Net Assets	\$ 1,293,921	\$ 891,978
Ending Net Assets	<u>\$ 4,070,282</u>	<u>\$ 2,776,361</u>

PRELIMINARY

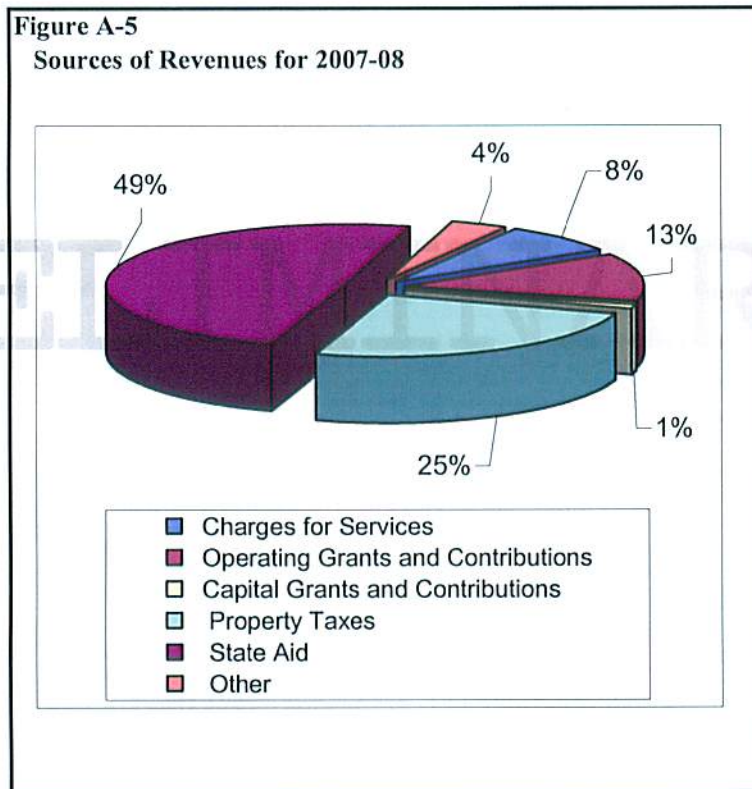
INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Assets (Continued)

As you can see in the chart in Figure A-5, state aid and property taxes accounted for most of the District's revenue, with state aid representing 49% and property tax representing 25% of the total. Another 12% came from state and federal aid for specific programs and the remainder from fees charged for services and miscellaneous sources.

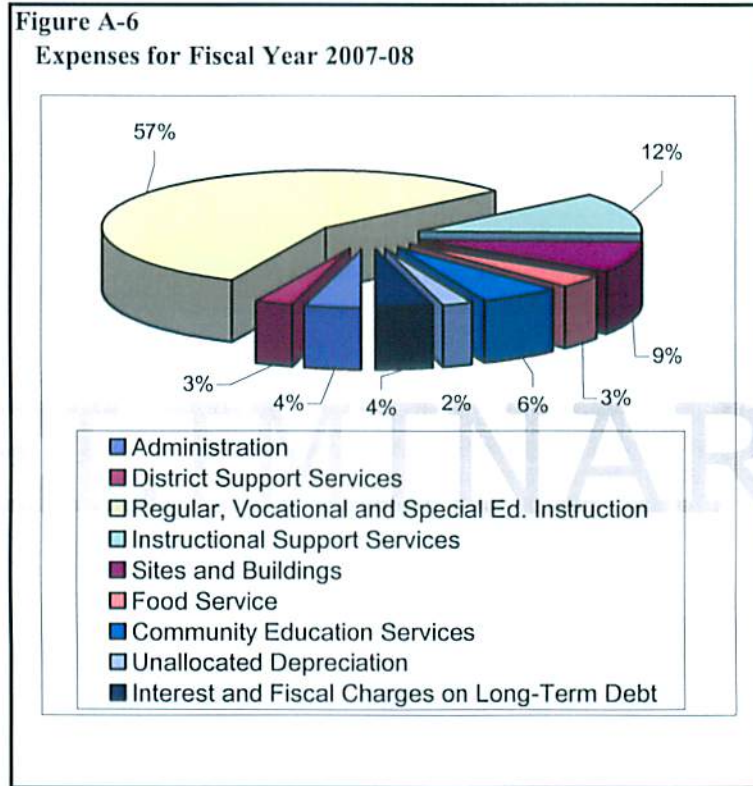


INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Assets (Continued)



Governmental Activities

The majority of the District's expenses are related to instructing or supporting the instruction of students. Figure A-6 above indicates the breakdown of the total expenses on a percentage basis. The direct instruction categories of expense, which include elementary and secondary, vocational, and special education represent approximately 57% of the total expenses. The indirect categories of instructional and pupil support (which includes student transportation) amount to about 12% and administration and District support services combined represented 7% of the total expenses for the year. Other major categories of expense included food service, community service and principal and interest payments on our outstanding debt.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Assets (Continued)

Figure A-7 represents the total cost of the District's functions and programs. The table also shows each function and program's net cost which represents the total cost less fees and intergovernmental aid provided for specific programs. The net cost shows the financial burden placed on the state and local taxpayers by each of these functions and programs.

**Figure A-7
Net Cost of Governmental Activities**

	Total Cost of Services 2007-08	Net Cost of Services 2007-08	Total Cost of Services 2006-07	Net Cost of Services 2006-07
Administration	1,436,104	\$ 1,436,104	\$ 1,282,611	\$ 1,282,611
District Support Services	970,298	970,298	1,075,397	1,075,397
Elementary and Secondary Regular Instruction	14,854,796	13,272,415	13,250,592	11,798,915
Vocational Educational Instruction	730,571	730,571	766,761	735,123
Special Education Instruction	4,208,089	1,674,540	4,403,672	2,080,154
Instructional Support Services	1,793,288	1,787,968	1,614,730	1,606,943
Pupil Support Services	2,226,061	1,906,632	1,976,833	1,670,798
Sites and Buildings	3,081,750	2,581,729	2,843,923	2,472,900
Fiscal and Other Fixed Cost Programs	83,302	83,302	154,156	154,156
Food Service	1,191,906	(64,913)	1,091,679	(53,666)
Community Education Services	2,013,232	360,198	1,974,860	368,500
Unallocated Depreciation	844,550	844,550	863,544	863,544
Interest and Fiscal Charges on Long-Term Debt	1,321,966	1,321,966	1,333,705	1,333,705
Total	<u>\$ 34,755,913</u>	<u>\$ 26,905,360</u>	<u>\$ 32,632,463</u>	<u>\$ 25,389,080</u>

The cost of all governmental activities this year was \$ 34,755,913.

- The users of the District's programs through fees and other charges financed \$ 2,912,878 or 8.4% of the cost.
- The federal and state governments subsidized specific programs with grants and contributions totaling \$ 4,508,770 or 13% of the cost.
- State and local taxpayers, however, financed the majority of the costs. State aid and local property taxes as determined by the legislature through the statewide funding formulas, amounted to \$ 17,835,540 and \$ 8,925,298, respectively, for a total of \$ 26,760,838 or 77% of the District's total costs.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The stable financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported combined fund balances of \$ 4,716,524 (excluding capital projects), which is \$ 552,204 more than last year's ending fund balances. This increase in combined fund balances is due to increased enrollment and student activities revenue.

General Fund Budgetary Highlights

Over the course of the year, the District adopted the annual operating budget in June 2007. This budget is revised once during the fiscal year. The revised budget was approved by the School Board during March 2008. These budget adjustments fall into two general categories:

- Revisions were made to reflect up-to-date projection of revenues. Revenue formulas were updated to reflect an increase in student enrollments, which are the basis for most state and federal programs. Other revenue adjustments included adjusting special education aid estimates.

PRELIMINARY

- Increases/(decreases) were made to reflect a more up-to-date projection of expenditures as a result of contract settlements with employees. The rest of the budget such utility costs, supply costs, contracted services, capital expenditures and other miscellaneous budget categories were, for the most part, left unchanged from the adopted budget.

The District's final budget for the General Fund anticipated that expenditures would exceed revenues by \$ 13,727. Actual results for the year show an increase in General Fund of \$ 384,988 for the year. This is a positive variance of \$ 398,715 from the final budget that was adopted by the Board in March 2008.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2008, the District had invested \$ 44,807,306 in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Figure A-8). Depreciation expense for the year was \$ 1,020,124 with total accumulated depreciation amounting to \$ 15,415,914. (More detailed information on capital assets can be found in Note 4 to the financial statements.)

**Figure A-8
Capital Assets**

	<u>Governmental Activities</u>		<u>Percentage Change</u>
	<u>2007-08</u>	<u>2006-07</u>	
Land	\$ 1,571,466	\$ 1,571,466	0.00%
Construction in Progress	1,177,748	1,121,953	4.97%
Buildings	37,381,541	37,191,409	0.51%
Improvements Other Than Buildings	2,740,076	2,704,921	1.30%
Equipment and Furniture	1,936,475	1,870,824	3.51%
Total	<u>\$ 44,807,306</u>	<u>\$ 44,460,573</u>	<u>0.78%</u>

The District also has a ten-year plan in place to fund the support and replacement of computers, software, phones and other network related equipment. Fiscal year 2007-08 was the 6th year of the ten-year plan in which the District either replaced or added several new computer labs for students.

Long-Term Debt

At year-end, the District had \$ 29,959,072 in general obligation bonds and other long-term liabilities outstanding – a decrease of 5.1% from last year – as shown in Figure A-9. (More detailed information about the District's long-term liabilities is presented in Note 5 to the financial statements.)

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008

CAPITAL ASSET AND DEBT ADMINISTRATION

Long-Term Debt (Continued)

Figure A-9
Outstanding Long-Term Debt

	<u>Total School District</u>		<u>Percentage Change</u>
	<u>2007-08</u>	<u>2006-07</u>	
General Obligation Bonds	\$ 25,998,283	\$ 27,591,412	-5.77%
Certificate of Participation	1,175,000	1,310,000	-10.31%
Capital Leases	309	32,540	-99.05%
Postemployment Severance and Compensated Absences Payable	<u>2,785,480</u>	<u>2,549,842</u>	<u>9.24%</u>
Total	<u>\$ 29,959,072</u>	<u>\$ 31,483,794</u>	<u>-4.84%</u>

- The District retired \$2,150,000 in general obligation debt in fiscal year 2007-08 and paid off Capital Leases for technology.

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of two existing circumstances that could significantly affect its financial health in the future:

- The District hired Hildi Inc. to complete an actuarial valuation as of July 1, 2008 for the Other Post Employment Benefits Plan Under GASB Nos. 16 & 45. A decision will be made during 2008-09 on funding for these liabilities.
- The District is completing a long range facility process with Johnson Controls and The Center for Efficient School Operations. Solutions are being reviewed by the Citizens Committee and the School Board at this time.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2008**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Business Services (phone: 651-407-2000) at the District Education Center for Mahtomedi Schools located at 1520 Mahtomedi Avenue, Mahtomedi, MN 55115.

PRELIMINARY

PRELIMINARY

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

STATEMENT OF NET ASSETS
June 30, 2008

	<u>Governmental Activities</u>
ASSETS:	
Cash and Investments	\$ 6,974,306
Current Property Taxes Receivable	5,039,377
Delinquent Property Taxes Receivable	172,035
Accounts Receivable	87,491
Interest Receivable	51,428
Due from Department of Education	2,136,010
Due from Federal Government through Department of Education	323,959
Due from Other Minnesota School Districts	200,749
Due from Other Governmental Units	31,880
Lease Receivables	256,819
Inventory	19,917
Prepaid Items	83,390
Capital Assets:	
Land	1,571,466
Construction In Progress	1,177,748
Land Improvements	2,740,077
Buildings	37,381,540
Machinery and Equipment	1,936,475
Less Accumulated Depreciation	<u>(15,415,914)</u>
Total Assets	<u>\$ 44,768,753</u>
PRELIMINARY	
LIABILITIES AND NET ASSETS:	
Liabilities:	
Accounts Payable	\$ 456,059
Salaries and Benefits Payable	767,123
Interest Payable	568,269
Due to Other Minnesota School Districts	166,945
Unearned Revenue	294,108
Property Taxes Levied for Subsequent Year's Expenditures	8,486,895
Bond Principal Payable:	
Payable Within One Year	1,627,960
Payable After One Year	24,370,323
Certificates of Participation:	
Payable Within One Year	140,000
Payable After One Year	1,035,000
Capital Lease Payable:	
Payable Within One Year	309
Severance and Vacation Payable:	
Payable Within One Year	248,450
Payable After One Year	2,537,030
Total Liabilities	<u>40,698,471</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	8,105,284
Restricted for:	
Debt Service	326,112
Other Purposes	1,556,738
Unrestricted	<u>(5,917,852)</u>
Total Net Assets	<u>4,070,282</u>
Total Liabilities and Net Assets	<u>\$ 44,768,753</u>

The Notes to the Financial Statements are an integral part of this statement.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Administration	\$ 1,436,103	\$ -	\$ -	\$ (1,436,103)
District Support Services	970,298	-	-	(970,298)
Elementary and Secondary Regular Instruction	14,854,796	266,259	1,316,122	(13,272,415)
Vocational Education Instruction	730,571	-	-	(730,571)
Special Education Instruction	4,208,089	8,673	2,524,876	(1,674,540)
Instructional Support Services	1,793,289	-	5,320	(1,787,969)
Pupil Support Services	2,226,061	-	319,429	(1,906,632)
Sites and Buildings	3,081,750	71,116	-	(2,581,729)
Fiscal and Other Fixed Cost Programs	83,302	-	-	(83,302)
Food Service	1,191,906	1,044,249	212,570	64,913
Community Education and Services	2,013,232	1,522,581	130,453	(360,198)
Unallocated Depreciation	844,550	-	-	(844,550)
Interest and Fiscal Charges on Long-Term Debt	1,321,966	-	-	(1,321,966)
Total Governmental Activities	\$ 34,755,913	\$ 2,912,878	\$ 4,508,770	(26,905,360)
General Revenues:				
Taxes:				
Property Taxes, Levied for General Purposes				5,690,716
Property Taxes, Levied for Community Service				307,997
Property Taxes, Levied for Debt Service				2,926,585
State Aid-Formula Grants				17,835,540
Other General Revenues				1,128,441
Investment Income				310,002
Total General Revenues				28,199,281
Change in Net Assets				1,293,921
Net Assets - Beginning				2,776,361
Net Assets - Ending				\$ 4,070,282

21 The Notes to the Financial Statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2008

	General	Debt Service	Other Nonmajor Funds	Total Governmental Funds
ASSETS:				
Cash and Investments	\$ 3,581,604	\$ 2,173,792	\$ 1,218,910	\$ 6,974,306
Current Property Taxes Receivable	3,198,169	1,745,591	95,617	5,039,377
Delinquent Property Taxes Receivable	107,595	58,441	5,999	172,035
Accounts Receivable	71,550	-	15,941	87,491
Interest Receivable	51,428	-	-	51,428
Due from Department of Education	2,122,970	5,608	7,432	2,136,010
Due from Federal Government				
through Department of Education	321,337	-	2,622	323,959
Due from Other Minnesota School Districts	200,749	-	-	200,749
Due from Other Governmental Units	31,880	-	-	31,880
Lease Receivables	256,819	-	-	256,819
Inventory	-	-	19,917	19,917
Prepaid Items	83,390	-	-	83,390
Total Assets	\$ 10,027,491	\$ 3,983,432	\$ 1,366,438	\$ 15,377,361
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 369,762	\$ -	\$ 86,297	\$ 456,059
Salaries and Benefits Payable	702,420	-	64,703	767,123
Due to Other Minnesota School Districts	119,448	-	47,497	166,945
Deferred Revenue	310,674	29,420	39,766	379,860
Property Taxes Levied for				
Subsequent Year's Expenditures	5,160,377	3,089,051	237,467	8,486,895
Total Liabilities	6,662,681	3,118,471	475,730	10,256,882
Fund Balances:				
Reserved	1,345,567	-	208,177	1,553,744
Unreserved:				
Major Funds	2,019,243	864,961	-	2,884,204
Nonmajor Special Revenue Funds	-	-	278,576	278,576
Nonmajor Capital Projects Funds	-	-	403,955	403,955
Total Fund Balances	3,364,810	864,961	890,708	5,120,479
Total Liabilities and Fund Balances	\$ 10,027,491	\$ 3,983,432	\$ 1,366,438	\$ 15,377,361

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET ASSETS - GOVERNMENTAL FUNDS
June 30, 2008**

Total Fund Balances - Governmental Funds	\$ 5,120,479
--	--------------

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.

Cost of Capital Assets	44,807,306
Less Accumulated Depreciation	(15,415,914)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of:

Bond Principal Payable	(25,998,283)
Certificates of Participation	(1,175,000)
Capital Lease Payable	(309)
Severance and Compensated Absences Payable	(2,785,480)

Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

85,752

Governmental funds do not report a liability for accrued interest on bonds and capital loans until due and payable.

(568,269)

Total Net Assets - Governmental Activities

\$ 4,070,282

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
For the Year Ended June 30, 2008

	General	Debt Service	Other Nonmajor Funds	Total Governmental Funds
REVENUES:				
Local Property Taxes	\$ 5,666,192	\$ 2,928,935	\$ 308,270	\$ 8,903,397
Other Local and County Revenues	1,639,020	81,883	1,648,729	3,369,632
Revenue from State Sources	21,530,811	56,081	134,784	21,721,676
Revenue from Federal Sources	811,991	-	174,335	986,326
Sales and Other Conversion of Assets	2,653	-	1,044,249	1,046,902
Total Revenues	29,650,667	3,066,899	3,310,367	36,027,933
 EXPENDITURES:				
Current:				
Administration	1,327,861	-	-	1,327,861
District Support Services	901,773	-	-	901,773
Elementary and Secondary (Regular Instruction)	14,706,241	-	-	14,706,241
Vocational Education Instruction	729,016	-	-	729,016
Special Education Instruction	4,144,931	-	-	4,144,931
Instructional Support Services	1,575,716	-	-	1,575,716
Pupil Support Services	2,196,108	-	-	2,196,108
Sites and Buildings	2,500,858	-	203,162	2,704,020
Fiscal and Other Fixed Cost Programs	83,302	-	-	83,302
Food Service	-	-	1,181,120	1,181,120
Community Education and Services	-	-	1,948,613	1,948,613
Capital Outlay	1,099,873	-	150,475	1,250,348
Debt Service:				
Principal	-	2,150,000	-	2,150,000
Interest and Fiscal Charges	-	793,616	-	793,616
Total Expenditures	29,265,679	2,943,616	3,483,370	35,692,665
Excess of Revenues Over (Under) Expenditures	384,988	123,283	(173,003)	335,268
 FUND BALANCES:				
Beginning of Year	2,979,822	741,678	1,063,711	4,785,211
End of Year	\$ 3,364,810	\$ 864,961	\$ 890,708	\$ 5,120,479

The Notes to the Financial Statements are an integral part of this statement.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008**

Net Change in Fund Balances - Total Governmental Funds \$ 335,268

Amounts reported for governmental activities in the Statement of Activities
are different because:

Capital outlays are reported in governmental funds as expenditures. However,
in the Statement of Activities, the cost of those assets is allocated over the
estimated useful lives as depreciation expense.

Capital Outlays	404,608
Depreciation Expense	(1,020,124)
Loss on Disposal	(975)

Severance payments are recognized as paid in the governmental funds but
recognized as the expense is incurred in the Statement of Activities. (235,638)

PRELIMINARY

Principal payments on long-term debt are recognized as expenditures in the
governmental funds but have no effect on net assets in the Statement of Activities. 2,317,231

Accreted Interest on Bonds (591,450)

Bond discounts and premiums are amortized in the Statement of Activities,
whereas governmental funds record the discount and premiums as an
other financing use and source at the time of issuance. 34,579

Interest on long-term debt in the Statement of Activities differs from the amount
reported in the governmental funds because interest is recognized as an
expenditure in the funds when it is due and thus requires use of current
financial resources. In the Statement of Activities, however, interest expense is
recognized as the interest accrues, regardless of when it is due. 28,521

Delinquent property taxes receivable will be collected in subsequent years,
but are not available soon enough to pay for the current period's
expenditures and, therefore, are deferred in the funds. 21,901

Change in Net Assets - Governmental Activities \$ 1,293,921

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES:				
Local Property Taxes	\$ 5,679,585	\$ 5,674,679	\$ 5,666,192	\$ (8,487)
Other Local and County Revenues	912,600	1,031,600	1,639,020	607,420
Revenue from State Sources	20,679,168	20,862,608	21,530,811	668,203
Revenue from Federal Sources	737,432	777,548	811,991	34,443
Sales and Other Conversion of Assets	20,000	20,000	2,653	(17,347)
Total Revenues	28,028,785	28,366,435	29,650,667	1,284,232
 EXPENDITURES:				
Current:				
Administration	1,364,961	1,314,735	1,327,861	13,126
District Support Services	899,847	912,304	901,779	(10,531)
Elementary and Secondary Regular Instruction	13,970,681	14,327,106	14,706,241	379,135
Vocational Education Instruction	776,765	759,607	729,016	(30,591)
Special Education Instruction	4,008,855	3,978,400	4,144,931	166,531
Instructional Support Services	1,169,468	1,190,542	1,575,716	385,174
Pupil Support Services	2,017,030	2,035,130	2,196,108	160,978
Sites and Buildings	2,575,900	2,570,201	2,500,858	(69,343)
Fiscal and Other Fixed Cost Programs	261,370	208,302	83,302	(125,000)
Capital Outlay	977,655	1,083,835	1,099,873	16,038
Total Expenditures	28,022,532	28,380,162	29,265,679	885,517
Excess of Revenues Over (Under) Expenditures	\$ 6,253	\$ (13,727)	384,988	\$ 398,715
 FUND BALANCES:				
Beginning of Year			2,979,822	
End of Year			\$ 3,364,810	

The Notes to the Financial Statements are an integral part of this statement.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**STATEMENT OF FIDUCIARY NET ASSETS
June 30, 2008**

	<u>Private Purpose Trust Fund</u>
ASSETS:	
Cash and Investments	<u>\$ 22,866</u>
NET ASSETS:	
Held in Trust for Scholarships	<u>\$ 22,866</u>

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
For the Year Ended June 30, 2008**

	<u>Private Purpose Trust Fund</u>
PRELIMINARY	
ADDITIONS:	
Contributions	\$ 22,536
DEDUCTIONS:	
Scholarships	<u>30,954</u>
Change in Net Assets	(8,418)
NET ASSETS:	
Beginning of Year	<u>31,284</u>
End of Year	<u>\$ 22,866</u>

PRELIMINARY
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**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a six member board elected by the voters of the District to serve four-year terms.

The accounting policies of the District conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The financial statements present the District and its component units. The District includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the District are financially accountable and are included within the basic financial statements of the District because of the significance of their operational or financial relationships with the District.

The District is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the District.

As a result of applying the component unit definition criteria above, it has been determined the District has no component units.

The student activity accounts of the District are under the School Board's control; therefore, all activity is included within the District's financial statements.

B. Basic Financial Statement Information

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

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

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. Basic Financial Statement Information (Continued)

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net assets are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of that function. Depreciation expense relating to assets that serve multiple functions is presented as unallocated depreciation in the Statement of Activities. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these Statements.

Separate fund financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

~~The Trust Fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the District, this Fund is not incorporated into the government-wide statements.~~

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner.

1. Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to *Minnesota Statutes* and U.S. generally accepted accounting principles. *Minnesota Statutes* include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within one year.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement Focus and Basis of Accounting (Continued)

2. Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. The exceptions to this general rule are that interest and principal expenditures in the Debt Service Fund, compensated absences and claims and judgments are recognized when payment matures.

Description of Funds:

Major Funds:

General Fund – This Fund is the basic operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund – This Fund is used to account for the accumulation of resources for, and payment of, general obligation bond principal, interest and related costs.

PRELIMINARY

Nonmajor Funds:

Food Service Special Revenue Fund – This Fund is used to account for food service revenues and expenditures.

Community Service Special Revenue Fund – This Fund is used to account for services provided to residents in the areas of community education, school readiness, early childhood and family education or other similar services.

Building Construction Capital Projects Fund – This Fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue.

Fiduciary Fund:

Private Purpose Trust Fund – The Scholarship Trust Fund is used to account for resources received and held by the District in a trustee capacity to be used in making scholarship awards.

D. Deposits and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. State statutes authorize the government and the District to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and the State Treasurer's Investment Pool. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Deposits and Investments (Continued)

Short-term, highly liquid debt instruments (including commercial paper, banker's acceptances and U.S. Treasury and agency obligations) purchased with a remaining maturity of one year or less are reported at amortized cost. Other investments are reported at fair value.

Cash and investments at June 30, 2008 were comprised of deposits, treasury bills and notes, brokered certificates of deposit, government securities, commercial paper, money markets and shares in the Minnesota School District Liquid Asset Fund (MSDLAF). The MSDLAF is an external investment pool not registered within the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under Rule 2.a.7. The fair value of the position in the pool is the same as the value of the pool shares.

Custodial Credit Risk – Deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy that requires the District's deposits to be in compliance with *Minnesota Statutes 118A*.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bonds or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. *Minnesota Statutes 118A.04* and *118A.05* limit investments that are in the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy does not address credit risk.

Concentration of Credit Risk: The District's investment policy places no limit on the amount the District may invest in any one issuer. However, it does discuss the need to diversify investments.

Interest Rate Risk: The District's investment policy includes limits on investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

Custodial Credit Risk – Investments: For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District's investment policy states all investments shall be held in third party safekeeping by an institution designated as custodial agent.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

E. Property Tax Receivable

Current property taxes receivable are recorded for taxes certified the previous December and collectible in the current calendar year, which have not been received by the District. Delinquent property taxes receivable represent uncollected taxes, for the past six years and are deferred and included in the liability section of the fund financial statements as deferred revenue because they are not available to finance the operations of the District in the current year.

F. Property Taxes Levied for Subsequent Years' Expenditures

Property taxes levied for subsequent years' expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following fiscal year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 2007, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2008. The remaining portion of the levy will be recognized when measurable and available.

G. Inventories

Inventories of commodities donated directly by the U.S. Department of Agriculture are recorded at market value. Other inventories are stated at cost as determined on a first-in, first-out (FIFO) basis. Inventories are recorded as expenditures when consumed rather than when purchased.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as an expenditure at the time of consumption.

I. Property Taxes

The District is located in Washington County.

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The County generally remits taxes to the District at periodic intervals as they are collected.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

J. Capital Assets

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements.

Capital assets are defined by the District as assets with an initial individual cost of more than \$ 2,500 and an estimated useful life in excess of five years. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized.

~~Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purpose. Useful lives vary from 20 to 50 years for land improvements and buildings and 5 to 20 years for equipment.~~

Capital assets not being depreciated include land and construction in progress. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

K. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

In the fund financial statements, the face amount of debt issued is reported as other financing sources.

L. Compensated Absences

The District compensates administration, clerical and custodial employees upon termination of employment for unused vacation. All vacation must be used within six months after the end of the year in which it was earned.

Employees are not compensated for unused sick leave upon termination of employment, unless taken in conjunction with severance pay as described in Note 1.M. Sick leave pay is shown as an expenditure in the year paid.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

M. Post Employment Severance

Full-time teachers who are at least 50 years of age or have completed 20 years of professional service in the appropriate unit in the District shall be eligible for severance pay pursuant to the provisions in the Severance Pay Article of the Teachers' Master Agreement. All persons whose actual service began prior to July 1, 1989, shall be eligible for this benefit.

The full-time teachers shall accumulate 10 days of credit for each full year of actual teaching in the District up to a maximum of a year's salary as determined by the salary schedule placement. In applying these provisions, a teacher's daily rate of pay shall be the basic rate of the teacher's last day of actual service as provided in the basic salary schedule for the basic school year.

Other District employees are entitled to a percentage of accumulated sick leave balances upon retirement.

N. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage during the fiscal year ended June 30, 2008.

O. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

P. Net Assets

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

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Q. Use of Estimates

The preparation of financial statement in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- PRELIMINARY**
1. Prior to July 1, the School Superintendent submits to the School Board, a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
 2. The Superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the School Board.
 3. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Formal budgetary integration is not required for Debt Service Funds because effective budgetary control is alternatively achieved through general obligation bond indenture provisions. Budgetary control for Capital Projects Funds is accomplished through the use of project controls.
 4. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with U.S. generally accepted accounting principles.
 5. Budgets are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year-end.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

B. Excess of Expenditures Over Appropriations

Budgetary control for governmental funds is established by each fund's total appropriations. Expenditures exceeded appropriations in the following Funds for the year ending June 30, 2008.

	<u>Appropriations</u>	<u>Expenditures</u>
Major Fund:		
General	\$ 28,380,162	\$ 29,265,679
Nonmajor Fund:		
Food Service	1,166,139	1,206,470
Community Service	1,917,940	2,013,993

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Deposits

In accordance with applicable *Minnesota Statutes*, the District maintains deposits at depository banks authorized by the School Board.

As of June 30, 2008, the District's bank balance was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution's trust department or agent and in the District's name. At year-end, the District's bank balance and the carrying amount of deposits was \$ 116.

B. Investments

Investments at June 30, 2008 were comprised of money market accounts, commercial paper, government securities and shares in MSDLAF.

<u>Investment</u>	<u>Average Maturities (Days)</u>	<u>Fair Value</u>
Commercial Paper	57	\$ 977,299
Certificates of Deposit	201	3,731,000
Treasury Bill/Notes	147	18,100
Government Agency Securities	211	499,686
MSDLAF	N/A	758,714
Money Markets	N/A	<u>1,012,232</u>
Total		<u>\$ 6,997,031</u>

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 3 – DEPOSITS AND INVESTMENTS

B. Investments (Continued)

Credit Risk: As of June 30, 2008, the District’s investments were rated in the top two rating tiers. Investment in commercial paper was rated A-1 by Standard & Poor’s (S&P) and P-1 by Moody’s for Gotham Funding Group. The FNMA Discount Note was rated P-1 by Moody’s.

Concentration of Credit Risk: As of June 30, 2008, the District had investments exceeding 5% of the District’s total investment portfolio as shown in the table below.

<u>Investment</u>	<u>Fair Value</u>	<u>Type</u>
Cobbler Funding, LLC	\$ 977,299	CP
Banner Bank	500,000	CD
Bank of Michigan	1,000,000	CD
FNMA, Discount Note	499,686	SEC
Summary of total cash, deposits and investments as of June 30, 2008:		
Investments		\$ 6,997,031
Deposits		116
Petty Cash		<u>25</u>
Total Deposits and Investments		<u>\$ 6,997,172</u>

Deposits and investments are presented in the June 30, 2008 basic financial statements follows:

Statement of Net Assets:	
Cash and Investments	\$ 6,974,306
Statement of Fiduciary Net Assets:	
Cash and Investments	<u>22,866</u>
Total	<u>\$ 6,997,172</u>

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2008 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets not being Depreciated:				
Land	\$ 1,571,466	\$ -	\$ -	\$ 1,571,466
Construction in Progress	<u>1,121,953</u>	<u>55,795</u>	<u>-</u>	<u>1,177,748</u>
Total Capital Assets not being Depreciated	<u>2,693,419</u>	<u>55,795</u>	<u>-</u>	<u>2,749,214</u>
Capital Assets being Depreciated:				
Buildings	37,191,409	190,131	-	37,381,540
Improvements Other than Buildings	2,704,921	35,156	-	2,740,077
Machinery and Equipment	<u>1,870,824</u>	<u>123,526</u>	<u>(57,875)</u>	<u>1,936,475</u>
Total Capital Assets being Depreciated	<u>41,767,154</u>	<u>348,813</u>	<u>(57,875)</u>	<u>42,058,092</u>
Less Accumulated Depreciation for:				
Buildings	11,408,990	733,614	-	12,142,604
Improvements Other than Buildings	1,715,365	121,470	-	1,836,835
Machinery and Equipment	<u>1,328,335</u>	<u>165,040</u>	<u>(56,900)</u>	<u>1,436,475</u>
Total Accumulated Depreciation	<u>14,452,690</u>	<u>1,020,124</u>	<u>(56,900)</u>	<u>15,415,914</u>
Total Capital Assets being Depreciated, Net	<u>27,314,464</u>	<u>(671,311)</u>	<u>(975)</u>	<u>26,642,178</u>
Governmental Activities Capital Assets, Net	<u>\$ 30,007,883</u>	<u>\$ (615,516)</u>	<u>\$ (975)</u>	<u>\$ 29,391,392</u>

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 4 – CAPITAL ASSETS

Depreciation expense of \$ 1,020,124 for the year ended June 30, 2008 was charged to the following governmental functions:

Elementary and Secondary Regular Instruction	\$ 32,735
Special Education Instruction	780
Instructional Support Services	69,000
Pupil Support Services	20,958
Sites and Buildings	43,782
Food Service	7,186
Community Education and Services	1,133
Unallocated	<u>844,550</u>

Total Depreciation Expense \$ 1,020,124

PRELIMINARY

NOTE 5 – LONG-TERM DEBT

A. Components of Long-Term Liabilities

	Issue Date	Interest Rate	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-Term Liabilities:						
G.O. Bonds, Including						
Refunding Bonds:						
2003 School Building Refunding Bonds	09/18/03	1.8%-4.1%	\$ 3,175,000	02/01/17	\$ 2,550,000	\$ 245,000
1995B School Building Bonds	06/01/95	5.6%-6.0%	5,194,754	02/01/17	10,678,283	752,960
2002 School Building Bonds	02/01/02	4.0%-5.0%	12,200,000	02/01/18	12,110,000	600,000
2004A Alternative Facility Bonds	03/10/04	2.5%-4.25%	780,000	02/01/24	660,000	30,000
Total G.O. Bonds					<u>25,998,283</u>	<u>1,627,960</u>
Certificates of Participation					1,175,000	140,000
Capital Leases					309	309
Severance Payable					2,638,138	101,108
Vacation Payable					<u>147,342</u>	<u>147,342</u>
Total all Long-Term Liabilities					<u>\$ 29,959,072</u>	<u>\$ 2,016,719</u>

The long-term bond and loan liabilities listed above were issued to finance acquisition and construction of capital facilities or to refinance (refund) previous bond issues.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 5 – LONG-TERM DEBT

B. Minimum Debt Payments for Bonds and Loans

Minimum annual principal and interest payments required to retire bond and loan liabilities:

Year Ending June 30,	G.O. Bonds		Certification of Participation		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 1,627,960	\$ 1,530,394	\$ 140,000	\$ 62,825	\$ 309	\$ 137
2010	1,697,440	1,543,813	140,000	55,685	-	-
2011	1,779,032	1,548,852	155,000	48,405	-	-
2012	1,867,672	1,545,281	165,000	40,190	-	-
2013	1,883,344	1,532,878	175,000	31,363	-	-
2014-2018	11,359,306	5,790,177	400,000	34,288	-	-
2019-2023	245,000	43,275	-	-	-	-
2024-2028	55,000	2,338	-	-	-	-
Total	20,514,754	\$13,537,008	\$ 1,175,000	\$ 272,756	\$ 309	\$ 137
Accretion on Capital Appreciation Bonds	\$ 483,529					
Total	\$25,998,283					

PRELIMINARY

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-Term Liabilities:				
G.O. Bonds	\$ 27,591,412	\$ 591,450	\$ 2,184,579	\$ 25,998,283
Certificate of Participation	1,310,000	-	135,000	1,175,000
Capital Leases	32,540	-	32,231	309
Severance Payable	2,454,422	298,749	115,033	2,638,138
Vacation Payable	95,420	128,131	76,209	147,342
Total Long-Term Liabilities	\$ 31,483,794	\$ 1,018,330	\$ 2,543,052	\$ 29,959,072

The General Fund liquidates liabilities related to severance and vacation payable.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 6 – RESERVED FUND BALANCES/NET ASSETS

Certain portions of fund balance are reserved based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

Fund Equity

Fund equity balances are classified below to reflect the limitations and restrictions of the respective funds.

A. Reserved Fund Balance

	General Fund	Other Nonmajor Funds	Total
Reserved for:			
Severance Pay	\$ 687,070	\$ -	\$ 687,070
Health and Safety	49,377	-	49,377
Operating Capital	603,541	-	603,541
Community Education	-	196,184	196,184
Early Childhood and Family Education	-	8,524	8,524
School Readiness	-	3,469	3,469
Deferred Maintenance	5,579	-	5,579
Total Reserved Fund Balance	<u>\$ 1,345,567</u>	<u>\$ 208,177</u>	<u>\$ 1,553,744</u>

Reserved for Severance Pay – This balance is for payments for insurance for accumulated sick leave as limited by statute, early retirement incentive payments and continuing health insurance payments to retired employees.

Reserved for Health and Safety – This balance represents available resources to be used for health and safety projects in accordance with an approved health and safety plan.

Reserved for Operating Capital – Beginning in fiscal year 1997, this balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Reserved for Community Education – This balance represents the resources available to provide programming such as; nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood and family education and extended day programs.

Reserved for Early Childhood and Family Education – This balance represents the resources available to provide for services for early childhood and family education programming.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 6 – RESERVED FUND BALANCES/NET ASSETS

Fund Equity (Continued)

A. Reserved Fund Balance (Continued)

Reserved for School Readiness – This balance represents available resources available to provide for services for school readiness programs. Related to Finance Code 344, School Readiness *Minnesota Statutes* 124D.16.

Reserved for Deferred Maintenance– This balance represents available resources to be used for maintenance projects for facilities.

Net assets restricted for other purposes are comprised of the total General Fund and other nonmajor funds' reserved fund balance.

B. Unreserved Fund Balance

Unreserved fund balance is comprised of the following components:

	General	Debt Service	Nonmajor	Total
Designated for Student Activities	\$ 204,077	\$ -	\$ -	\$ 204,077
Designated for Building Discretionary	215,332	-	403,955	619,287
Undesignated	<u>1,599,834</u>	<u>864,961</u>	<u>278,576</u>	<u>2,743,371</u>
Total Unreserved Fund Balance	<u>\$ 2,019,243</u>	<u>\$ 864,961</u>	<u>\$ 682,531</u>	<u>\$ 3,566,735</u>

Unreserved, Undesignated – This amount represents resources available to meet current and future years' expenditures.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

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

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

Teachers' Retirement Association

A. Plan Description

All teachers employed by the District are covered by defined benefit plans administered by the TRA. TRA members belong to either the Coordinated or Basic Plan. Coordinated Plan members are covered by social security and Basic Plan members are not. All Basic Plan members were first hired prior to July 1, 1989. All new members must participate in the Coordinated Plan. These Plans are established and administered in accordance with *Minnesota Statutes* Chapter 354 and 356.

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

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II as described below:

Tier I:

Tier I	Step Rate Formula	Percentage
Basic	First 10 years if service years are prior to July 1, 2006	2.2% per year
	First 10 years if service years are July 1, 2006 or after	2.7% per year
Coordinated	First 10 years if service years are prior to July 1, 2006	1.2% per year
	First 10 years if service years are July 1, 2006 or after	1.4% per year
	All other years of service if service years are prior to July 1, 2006	1.7% per year
	All other years of service is service years are July 1, 2006 or after	1.9% per year

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

Teachers' Retirement Association (Continued)

A. Plan Description (Continued)

Tier I: (Continued)

With these provisions:

- Normal retirement at age 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- Three percent per year early retirement reduction factors for all years under normal retirement age.
- Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

Tier II: PRELIMINARY

For years of service prior to July 1, 2006, a level formula of 1.7% per year for Coordinated Plan members and 2.7% per year for Basic Plan members applies. For years of service July 1, 2006 and after, a level formula of 1.9% per year for Coordinated Plan members and 2.7% for Basic Plan members applies. Actuarially equivalent early retirement reduction factors with augmentation are used for early retirement before the normal age of 65. These reduction factors average approximately 4.0% to 5.5% per year.

Members first employed after June 30, 1989 receive only the Tier II calculation with a normal retirement age that is their retirement age for full social security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans which have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is also eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active Plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the provisions in effect at the time they last terminated their public service.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

Teachers' Retirement Association (Continued)

A. Plan Description (Continued)

TRA publicly issues a Comprehensive Annual Financial Report (CAFR) presenting financial statements, supplemental information on funding levels, investment performance and further information on benefits provisions. That report may be accessed at the TRA web site www.tra.state.mn.us, by writing TRA at Teachers' Retirement Association, 60 Empire Drive, Suite 400, St. Paul, Minnesota 55103-1855 or by calling (651) 296-6449 or (800) 657-3853.

B. Funding Policy

Minnesota Statutes Chapter 354 sets the rates for the employee and employer contributions. These Statutes are established and amended by the state legislature. As of July 1, 2006, Coordinated and Basic Plan members were required to contribute 5.5% and 9.0%, respectively, of their annual covered salary as employee contributions. Prior to July 1, 2007, the employer contribution rates were 5.0% for Coordinated Plan members and 9.0% for Basic Plan members. Effective July 1, 2007, the employer contribution rates for Coordinated Plan members rose to 5.5% and 9.5% for Basic Plan members. Total covered payroll salaries for all TRA members state-wide during the fiscal year ended June 30, 2007 was approximately \$ 3.532 billion.

The District's contributions for the years ended June 30, 2008, 2007 and 2006 were \$ 748,905, \$ 644,363 and \$ 621,256, respectively, equal to the required contributions for each year as set by state statute.

Public Employees' Retirement Association

A. Plan Description

All full-time and certain part-time employees (nonteacher) of the District are covered by defined benefit plans administered by PERA. PERA administers the Public Employees' Retirement Fund (PERF) which is a cost-sharing, multiple-employer retirement plan. This Plan is established and administered in accordance with *Minnesota Statutes* Chapters 353 and 356.

PERF members belong to either the Coordinated Plan or Basic Plan. Coordinated Plan members are covered by social security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

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

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

Public Employees' Retirement Association (Continued)

A. Plan Description (Continued)

Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first 10 years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first 10 years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of the average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service. For all members hired prior to July 1, 1989, whose annuity is calculated using Method 1, a full annuity is available when age plus years of service equal 90. Normal retirement age is 65 for Basic and Coordinated Plan members hired prior to July 1, 1989. Normal retirement age is the age for unreduced social security benefits capped at 66 for Coordinated Plan members hired on or after July 1, 1989. A reduced retirement annuity is also available to eligible members seeking early retirement.

There are different types of annuities available to members upon retirement. A single-life annuity is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. There are also various types of joint and survivor annuity options available which will be payable over joint lives. Members may also leave their contributions in the Fund upon termination of public service in order to qualify for a deferred annuity at retirement age. Refunds of contributions are available at any time to members who leave public service, but before retirement benefits begin.

The benefit provisions stated in the previous paragraphs of this section are current provisions and apply to active Plan participants. Vested, terminated employees who are entitled to benefits but are not yet receiving them are bound by the provisions in effect at the time they last terminated their public service.

PERA issues a publicly available financial report that includes financial statements and required supplementary information for PERF. That report may be obtained on the Internet at www.mnpera.org, by writing to PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103-2088 or by calling (651) 296-7460 or (800) 652-9026.

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2008**

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

Public Employees’ Retirement Association (Continued)

B. Funding Policy

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. These Statutes are established and amended by the state legislature. The District makes annual contributions to the pension plans equal to the amount required by state statutes. PERF Basic Plan members and Coordinated Plan members were required to contribute 9.10% and 5.75%, respectively, of their annual covered salary in 2007. Contribution rates in the Coordinated Plan increased in 2008 to 6.0%. The District is required to contribute the following percentages of annual covered payroll: 11.78% for Basic Plan PERF members and 6.25% for Coordinated Plan PERF members. Employer contribution rates for the Coordinated Plan increased to 6.5% effective January 1, 2008. The District’s contributions for the years ended June 30, 2008, 2007 and 2006 were \$ 218,286, \$ 197,335 and \$ 183,023, respectively, equal to the contractually required contributions for each year as set by statute.

PRELIMINARY

NOTE 8 – COMMITMENT

The District had the following construction commitment at June 30, 2008:

<u>Project</u>	<u>Contract Amount</u>	<u>Completed to Date</u>	<u>Amount to Complete</u>
Athletic Fields	\$ 1,202,203	\$ 1,172,148	\$ 30,055
Turf Renovation	7,800	5,600	2,200

PRELIMINARY

SUPPLEMENTARY INFORMATION

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2008**

	Special Revenue Funds			Capital Project	Total
	Food Service	Community Service	Total		
ASSETS:					
Cash and Investments	\$ 353,613	\$ 456,602	\$ 810,215	\$ 408,695	\$ 1,218,910
Current Property Taxes Receivable	-	95,617	95,617	-	95,617
Delinquent Property Taxes Receivable	-	5,999	5,999	-	5,999
Accounts Receivable	-	15,941	15,941	-	15,941
Due from Department of Education	-	7,432	7,432	-	7,432
Due from Federal Government through Department of Education	2,622	-	2,622	-	2,622
Inventory	19,917	-	19,917	-	19,917
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 376,152</u>	<u>\$ 581,591</u>	<u>\$ 957,743</u>	<u>\$ 408,695</u>	<u>\$ 1,366,438</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 49,777	\$ 31,780	\$ 81,557	\$ 4,740	\$ 86,297
Salaries and Benefits Payable	302	64,401	64,703	-	64,703
Due to Other Minnesota Districts	47,497	-	47,497	-	47,497
Deferred Revenue	-	39,766	39,766	-	39,766
Property Taxes Levied for Subsequent Year's Expenditures	-	237,467	237,467	-	237,467
Total Liabilities	<hr/> <u>97,576</u>	<hr/> <u>373,414</u>	<hr/> <u>470,990</u>	<hr/> <u>4,740</u>	<hr/> <u>475,730</u>
Fund Balances:					
Reserved:					
Community Education Programs	-	196,184	196,184	-	196,184
Early Childhood and Family Education Programs	-	8,524	8,524	-	8,524
School Readiness	-	3,469	3,469	-	3,469
Unreserved - Undesignated	278,576	-	278,576	403,955	682,531
Total Fund Balances	<hr/> <u>278,576</u>	<hr/> <u>208,177</u>	<hr/> <u>486,753</u>	<hr/> <u>403,955</u>	<hr/> <u>890,708</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 376,152</u>	<u>\$ 581,591</u>	<u>\$ 957,743</u>	<u>\$ 408,695</u>	<u>\$ 1,366,438</u>

PRELIMINARY

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008**

	Special Revenue Funds			Capital Project	Total
	Food Service	Community Service	Total		
REVENUES:					
Local Property Taxes	\$ -	\$ 308,270	\$ 308,270	\$ -	\$ 308,270
Other Local and County Revenues	16,814	1,585,944	1,602,758	45,971	1,648,729
Revenue from State Sources	38,235	96,549	134,784	-	134,784
Revenue from Federal Sources	174,335	-	174,335	-	174,335
Sales and Other Conversion of Assets	1,044,249	-	1,044,249	-	1,044,249
Total Revenues	<u>1,273,633</u>	<u>1,990,763</u>	<u>3,264,396</u>	<u>45,971</u>	<u>3,310,367</u>
EXPENDITURES:					
Current:					
Sites and Buildings	-	-	-	203,162	203,162
Food Service	1,181,120	-	1,181,120	-	1,181,120
Community Education and Services	-	1,948,613	1,948,613	-	1,948,613
Capital Outlay	25,350	65,380	90,730	59,745	150,475
Total Expenditures	<u>1,206,470</u>	<u>2,013,993</u>	<u>3,220,463</u>	<u>262,907</u>	<u>3,483,370</u>
Excess of Revenues Over (Under) Expenditures	67,163	(23,230)	43,933	(216,936)	(173,003)
FUND BALANCES:					
Beginning of Year	<u>211,413</u>	<u>231,407</u>	<u>442,820</u>	<u>620,891</u>	<u>1,063,711</u>
End of Year	<u>\$ 278,576</u>	<u>\$ 208,177</u>	<u>\$ 486,753</u>	<u>\$ 403,955</u>	<u>\$ 890,708</u>

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomed, Minnesota**

**UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE
For the Year Ended June 30, 2008**

01 GENERAL FUND

Total Revenue	\$ 29,650,667
Total Expenditures	29,265,679
<i>Reserved:</i>	
403 Staff Development	-
405 Deferred Maintenance	5,579
406 Health and Safety	49,377
407 Capital Projects Levy	-
408 Cooperative Revenue	-
411 Severance Pay	687,070
414 Operating Debt	-
416 Levy Reduction	-
419 Encumbrances	-
423 Certain Teacher Programs	-
424 Operating Capital	603,541
426 \$ 25 Taconite	-
427 Disabled Accessibility	-
428 Learning and Development	-
434 Area Learning Center	-
435 Contracted Alternative Programs	-
436 State Approved Alternative Program	-
438 Gifted and Talented	-
441 Basic Skills Programs	-
445 Career Technical Programs	-
446 First Grade Preparedness	-
449 Safe School/Crime	-
450 Prekindergarten	-
451 QZAB Payments	-
<i>Unreserved:</i>	
418 Severance-Insurance Premium	-
422 Unreserved/Undesignated	2,019,243

02 FOOD SERVICE FUND

Total Revenue	\$ 1,273,633
Total Expenditures	1,206,470
<i>Reserved:</i>	
411 Severance Pay	-
419 Encumbrances	-
<i>Unreserved:</i>	
418 Severance-Insurance Premium	-
422 Unreserved/Undesignated	278,576

04 COMMUNITY SERVICE FUND

Total Revenue	\$ 1,990,763
Total Expenditures	2,013,993
<i>Reserved:</i>	
411 Severance Pay	-
419 Encumbrances	-
426 \$ 25 Taconite	-
431 Community Education	196,184
432 ECFE	8,524
444 School Readiness	3,469
447 Adult Basic Education	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	-

06 BUILDING CONSTRUCTION FUND

Total Revenue	\$ 45,971
Total Expenditures	262,907

06 BUILDING CONSTRUCTION FUND (CONTINUED)

<i>Reserved:</i>	
407 Capital Projects Levy	\$ -
409 Alternative Facility Program	-
419 Encumbrances	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	403,955

07 DEBT SERVICE FUND

Total Revenue	\$ 3,066,899
Total Expenditures	2,943,616
<i>Reserved:</i>	
425 Bond Refunding	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	864,961
451 QZAB Payments	-

08 TRUST FUND

Total Revenue	\$ 22,536
Total Expenditures	30,954
<i>Reserved:</i>	
419 Encumbrances	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	22,866

09 AGENCY FUND

<i>Unreserved:</i>	
422 Unreserved/Undesignated	\$ -

20 INTERNAL SERVICE FUND

Total Revenue	\$ -
Total Expenditures	-
<i>Reserved:</i>	
419 Encumbrances	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	-

25 OPEB REVOCABLE TRUST

Total Revenue	\$ -
Total Expenditures	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	-

45 OPEB IRREVOCABLE TRUST

Total Revenue	\$ -
Total Expenditures	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	-

47 OPEB DEBT SERVICE

Total Revenue	\$ -
Total Expenditures	-
<i>Reserved:</i>	
425 Bond Refundings	-
<i>Unreserved:</i>	
422 Unreserved/Undesignated	-

P R E L I M I N A R Y

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008**

<u>Federal Funding Source</u>	<u>Federal CFDA Number</u>	<u>Grant Name</u>	<u>Expenditures</u>
<i>Through Minnesota Department of Education:</i>			
USDOA	10.550	Commodities Programs	\$ 43,353
USDOA	10.553	School Breakfast (Cluster)	6,831
USDOA	10.555	Type A Lunch (Cluster)	121,950
USDOA	10.556	Special Milk Program	2,201
USDOED	84.010	Title I, Part A	94,427
USDOED	84.027	Special Education	595,069
USDOED	84.173	Special Education - Preschool	16,711
USDOED	84.186	Title IV, Part A - Safe and Drug Free Schools	7,526
USDOED	84.298	Title V, Part A - Innovative Programs	5,332
USDOED	84.367	Title II, Part A - Improving Teacher Quality	62,769
<i>Through Independent School District No. 916:</i>			
USDOED	84.048A	Carl Perkins	<u>7,591</u>
Total Federal Expenditures			<u>\$ 963,760</u>

PRELIMINARY

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2008**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments and Nonprofit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the financial statements.

NOTE 2 – INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used.

PRELIMINARY



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

October 27, 2008

To the School Board
Independent School District No. 832
Mahtomedi, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 832, Mahtomedi, Minnesota, as of and for the year ending June 30, 2008, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 27, 2008. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs in Accordance with *OMB Circular A-133* as Audit Finding 02-01 to be a significant deficiency in internal control over financial reporting.



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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe the significant deficiency described on the previous page is a material weakness.

COMPLIANCE AND OTHER MATTERS

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

We noted certain other matters that we reported to management of the District in a separate letter dated October 27, 2008.

The District's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Corrective Action Plans on Legal Compliance and Internal Control. We did not audit the District's response and, accordingly, we express no opinion on it.

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

KERN, DEWENTER, VIENE, LTD.
Minneapolis, Minnesota



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

October 27, 2008

To the School Board
Independent School District No. 832
Mahtomedi, Minnesota

COMPLIANCE

We have audited the compliance of Independent School District No. 832, Mahtomedi, Minnesota, with the types of compliance requirements described in the U.S. Office of Management and Budget *OMB Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs in Accordance with *OMB Circular A-133*. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, Independent School District No. 832, Mahtomedi, Minnesota, complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.



INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

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

KERN, DEWENTER, VIERE, LTD.
Minneapolis, Minnesota

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
IN ACCORDANCE WITH *OMB CIRCULAR A-133*
June 30, 2008**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes, Audit Finding 02-1
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unqualified
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PRELIMINARY

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	No

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of <i>OMB Circular A-133</i> ?	No
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Identification of Major Programs

CFDA No.:	84.027
Name of Federal Program or Cluster:	Special Education

Dollar threshold used to distinguish between type A and type B programs:	\$ 300,000
--	------------

Auditee qualified as low risk auditee?	Yes
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**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
IN ACCORDANCE WITH OMB CIRCULAR A-133
June 30, 2008**

SECTION II – FINANCIAL STATEMENT FINDINGS

Audit Finding 02-01

Criteria or Specific Requirement:

Internal control that supports the District’s ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements requires adequate segregation of accounting duties.

Condition:

During the year ended June 30, 2008, the District had a lack of segregation of accounting duties in the cash disbursements, receipts and payroll processes due to a limited number of office employees. Although this meets the definition of a “significant deficiency,” it may not be practical to correct since the costs of obtaining desirable segregation of accounting duties may exceed benefits that could be derived.

PRELIMINARY

Cash Disbursement Process

- The Director of Business Services does not formally sign off on the budget to actual expense comparison, completed quarterly.
- There is no formal documentation of preparation or review and approval of the bank reconciliation.

Cash Receipt

- Building secretaries may receive cash and/or checks and also prepare deposit slips.
- The Receptionist at the District Office may receive cash and/or checks, prepare deposit slips and also enter deposits into the system.
- There is no formal documentation of preparation or review and approval of the bank reconciliation.

Payroll

- The Payroll Coordinator verifies hours and coding, has the ability to change rates of pay and hours, processes and inputs payroll, prints checks, has access to blank check stock, posts payroll to finance system and reconciles gross to net pay payroll amounts to general ledger.
- There currently is no cross training in the payroll area.
- There is no regular review or approval of payroll outside of the Payroll Coordinator.

Questioned Costs:

None

**INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
IN ACCORDANCE WITH OMB CIRCULAR A-133
June 30, 2008**

SECTION II – FINANCIAL STATEMENT FINDINGS

Audit Finding 02-01 (Continued)

Context:

This finding impacts the internal control for all significant accounting functions.

Effect:

The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements.

Cause:

There are a limited number of office employees.

Recommendation:

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

Management's Response:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
Administration will review current segregation of accounting duties to determine if further segregation is possible. The District has since implemented documenting the review of bank reconciliations and will implement this process for the review of budget to actual comparisons.
3. Official Responsible for Ensuring CAP
Mark Wolak, Superintendent, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2009.
5. Plan to Monitor Completion of CAP
The School Board will be monitoring this CAP.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no questioned costs.



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REPORT ON LEGAL COMPLIANCE

October 27, 2008

To the School Board
Independent School District No. 832
Mahtomedi, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 832, Mahtomedi, Minnesota, as of and for the year ended June 30, 2008, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 27, 2007.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Government* promulgated by the State Auditor pursuant to *Minnesota Statutes Sec. 6.65*. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

The results of our tests indicate that for the items tested, the District complied with the material terms and conditions of applicable legal provisions except as described in the Schedule of Findings and Corrective Action Plans on Legal Compliance.

This report is intended solely for the information and use of the Board of Education, administration and state and the Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

KERN, DEWENTER, VIERE, LTD.
Minneapolis, Minnesota

INDEPENDENT SCHOOL DISTRICT NO. 832
Mahtomedi, Minnesota

SCHEDULE OF FINDINGS AND CORRECTIVE ACTION PLANS
ON LEGAL COMPLIANCE
June 30, 2008

CURRENT YEAR LEGAL COMPLIANCE FINDING:

Audit Finding 08-01

Lack of Out of State Travel Policy

The District does not have a policy regarding travel outside of Minnesota. *Minnesota Statutes* 471.661 states all municipalities must have an approved policy that controls travel outside the state of Minnesota which specifies when out of state travel is appropriate, the expense limits of out of state travel and procedures for approval of the travel.

We recommend the District comply with *Minnesota Statutes* and develop a written policy for out of state travel, which is approved by the School Board. The policy should specify when out of state travel is appropriate, expense limits for out of state travel and procedures for approval of out of state travel.

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
The District will pass a policy regarding out of state travel for the board members.
3. Official Responsible for Ensuring CAP
Mark Wolak, Superintendent, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is February 2009.
5. Plan to Monitor Completion of CAP
The School Board will be monitoring this CAP.

CLERK'S CERTIFICATE AS TO ABSTRACT AND RETURN OF VOTES CAST

STATE OF MINNESOTA)
)SS
COUNTY OF WASHINGTON)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 832 (Mahtomedi), State of Minnesota, do hereby certify that I have carefully compared the attached copy of the Abstract and Return of Votes Cast in the November 4, 2008, election with the original thereof on file and of record in my office and the same is a full, true and complete copy thereof.

WITNESS MY HAND officially as Clerk of said School District this 6th day of November, 2008.

School District Clerk



Member _____ introduced the following resolution and moved its adoption:

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

BE IT RESOLVED by the School Board of Independent School District No. 832, as follows:

1. It is hereby found, determined and declared that the general election of the voters of the district held on November 4, 2008, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of _____ voters of the district voted at said election on the election of three school board members for four-year term vacancies on the board caused by expiration of term on the first Monday in January next following the general election as follows:

- | | |
|-----------------|-------|
| Mary Jo Deters | _____ |
| Steven Wolgamot | _____ |
| Judith Schwartz | _____ |
| Scott Singer | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

3. Candidate _____, Candidate _____, and Candidate _____, having received the highest number of votes, are elected to four-year terms beginning the first Monday in January, 2009.

4. The school district clerk is hereby authorized to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof: _____ and the following voted against: _____ whereupon said resolution was declared duly passed and adopted.

(Attach Abstract and Return of Votes Cast)

CALENDAR OF EVENTS

NOVEMBER		
DATE/TIME	MEETING/EVENT	LOCATION
<u>Tuesday, November 4</u>	(School Board) Election Day	
<u>Wednesday, November 5</u> 6:00 p.m.	Northeast Metro 916 School Board Meeting	Bellaire School, White Bear Lake
<u>Thursday, November 6</u> 7:00 p.m.	School Board Meeting	District Education Center - Community Room
<u>Friday, November 7</u>	No School - Staff Development	
<u>Sunday, November 9</u> 4:00 p.m.	Wildwood Artist Series - <i>Mahtomedi Music Faculty</i>	Chautauqua Center
<u>Monday, November 10</u> 7:30 p.m.	MAEF Board of Trustees Meeting	District Education Center - Board Room
<u>Tuesday, November 11</u> 6:00 p.m. 6:30 p.m.	Facility Planning with Citizen Group Community Education Advisory Council Mtg. (<i>John Belisle is scheduled to attend</i>)	OHA – Multipurpose Room District Education Center - Board Room
<u>Wednesday, November 12</u> 9:30 a.m.	MMS Parent Association Meeting (<i>Cathy Dalton is scheduled to attend</i>)	MMS - Main Office Conference Room
<u>Thursday, November 13</u> 6:30 p.m. 7:00 p.m.	MathoREADi – <i>Monkeewrench</i> Elementary PTO Meeting (<i>Bill Roberts is scheduled to attend</i>)	Chautauqua Center District Education Center – Board Room
<u>Friday, November 14</u> 7:00 a.m.	AMSD Board of Directors Meeting	TIES Building, St. Paul
<u>Wednesday, November 19</u> 6:00 p.m.	EMID Joint Powers School Board Meeting	Harambee Elementary School, Maplewood
<u>Wednesday, November 26</u>	No School - Parent Teacher Conferences K-5/ Staff Development 6-12	
<u>Thursday, November 27</u>	No School - Thanksgiving Break	
<u>Friday, November 28</u>	No School - Thanksgiving Break	

DECEMBER

DATE/TIME	MEETING/EVENT	LOCATION
<u>Tuesday, December 2</u> 8:00 a.m. 7:00 p.m.	MHS Parent Information Meeting <i>(Judy Schwartz is scheduled to attend)</i> Truth-in-Taxation Hearing	MHS – Black Box Theater District Education Center - Community Room
<u>Wednesday, December 3</u> 6:00 p.m.	Northeast Metro 916 School Board Meeting	Bellaire School, White Bear Lake
<u>Monday, December 8</u> 7:30 p.m.	MAEF Board of Trustees Meeting	District Education Center - Board Room
<u>Wednesday, December 10</u> 9:30 a.m.	MMS Parent Association Meeting <i>(Kevin Donovan is scheduled to attend)</i>	MMS – Main Office Conference Room
<u>Thursday, December 11</u> 6:00 p.m. 7:00 p.m.	Continuation of Truth-in-Taxation Hearing, if necessary School Board Meeting	District Education Center - Community Room District Education Center - Community Room
<u>Wednesday, December 17</u> 6:00 p.m.	EMID Joint Powers School Board Meeting	Harambee Elementary School
<u>Friday, December 19</u> 8:00 a.m.	AMSD Board of Directors Meeting	TIES Building, St. Paul
<u>Monday, December 22- Friday, January 2</u>	No School - Winter Break	

Mahtomedi Public Schools

2008 Data Retreat

Summary of Feedback

The school board met with the administration, school board candidates and teacher leaders to participate in the Annual Data Retreat on October 24, 2008. Time was spent reviewing the 2007-2008 scorecards with each building reporting on the progress made toward program goals. After sharing the data, the group returned to share insights and new knowledge.

Key findings include:

Areas of strength:

- It was helpful to have multiple stake holder groups represented.
- It was interesting to see the E-12 continuum of initiatives, testing, etc.
- Looking at our district as a whole and building shared understanding between the school board and administration; working toward aligning the system and planning for the future.
- Delighted with focus on improvement.
- Good process; consistent analysis; we're speaking the same language.
- Not new but.....reinforces our self identification of "team" really defines data and evaluation of data as the accepted cultural norm in the district.
- Well organized; liked breakout sessions; valuable information.
- It's a very good process to create the bridge between the school board and the schools. Great idea to invite teachers.
- Good pace and liked the café style approach. Excellent forum.

Areas for Improvement include:

- I have learned a lot about the full process; involve more teachers; the teachers need to be on board more than any other group; in order for change to happen (really) you need to involve teachers; prove it to teachers that it works.
- I would like to see more information on student development in regards to potential/future facility planning.
- In reading and math: 34- 40% of MMS students not making individual growth targets. This is a serious problem and should be addressed aggressively.
- Adding brainstorming on solutions as close to the data retreat.
- Longer session to cover new ideas.
- We possibly need longer sessions or 2 sessions a year; I think board members would benefit from being asked questions about our governance and vision from teachers and administration.
- More historical comparison – 2007, 2008, 2009
- Get information to participants before the meeting – possibly a week early.
- The session continued with sharing of the new goals and formats for the district 2008-2009 scorecards.
- I would like to see arenas D & E combined.
- Communication is always a challenge. How can we share this information with the public and teachers?
- Please share more in depth data on student development at the High School level.

The administration will work together on the areas of improvement and share the outcome of their work in February of 2009.

Integration Task Force

Purpose:

To compare EMID partnership with potential partnerships with North St. Paul/Oakdale/Maplewood and Mounds View schools.

Provide a recommendation to the superintendent regarding future partnerships based on student impact, effectiveness and efficiency.

Strategy:

- Cost benefit analysis
- Partner Presentations
- Surveys
- Focus groups

The task force members collectively agree that EMID has provided wonderful opportunities for both our staff and students. We believe that EMID's OEI staff is extraordinary; they offer a wealth of knowledge, vast personal experience, and a passion for integration work that is evident in all that they do. Task force members familiar with Harambee and Crosswinds shared very positive experiences regarding the staff from both schools.

The Mahtomedi Integration Task Force completed their work and submitted their findings along with a recommendation to the school board at the October 23rd study session. School board members were presented information and given an opportunity to ask questions prior to their discussions. We have enclosed a copy of the task force process outline. The outline includes meeting dates and a brief description of each meeting. A copy of the submitted recommendation is also enclosed.

The task force considered all the information they received before making their recommendation. However, due to a history of very limited participation from both staff and students in all programming offer by EMID, the high cost of membership in the collaborative, and the discovery of many common goals and needs with North St. Paul, the task force made the following recommendation to the school board. It was recommended that we enter into a new collaboration with the North St. Paul/Oakdale/Maplewood School District and conclude our membership in the EMID collaborative at the completion of the 2009-2010 school year.

North East Metro Equity & Inclusion Collaborative Planning

Overall Goal: To submit a plan to MDE for a new Integration Collaborative in the North East St. Paul Metro area

Overview of Process:

- North St. Paul submits a plan as the racially isolated district
- The Partner District plans are submitted after North St. Paul plan is submitted. Partner plans correspond to North St. Paul's plan; however Partner District's plans do not need to address all of the goals of North St. Paul's plan.

Draft Mission:

This collaborative is committed to the development of intercultural competency in staff and students as defined as the knowledge, skills, and abilities necessary to interact across cultural contexts. Intercultural competency will be demonstrated in the policies, procedures, and practices of our districts and the way we approach achieving the goals of the Collaborative.

Draft Goals:

- Student achievement of all students
- Satisfying the desegregation law
- Meaningful cross cultural interaction including student/teacher, school, family & community
- System adaptability– learning from each other
- Increasing the percent of staff of color to more closely reflect the composition of the student body

Operating Principles (in process)

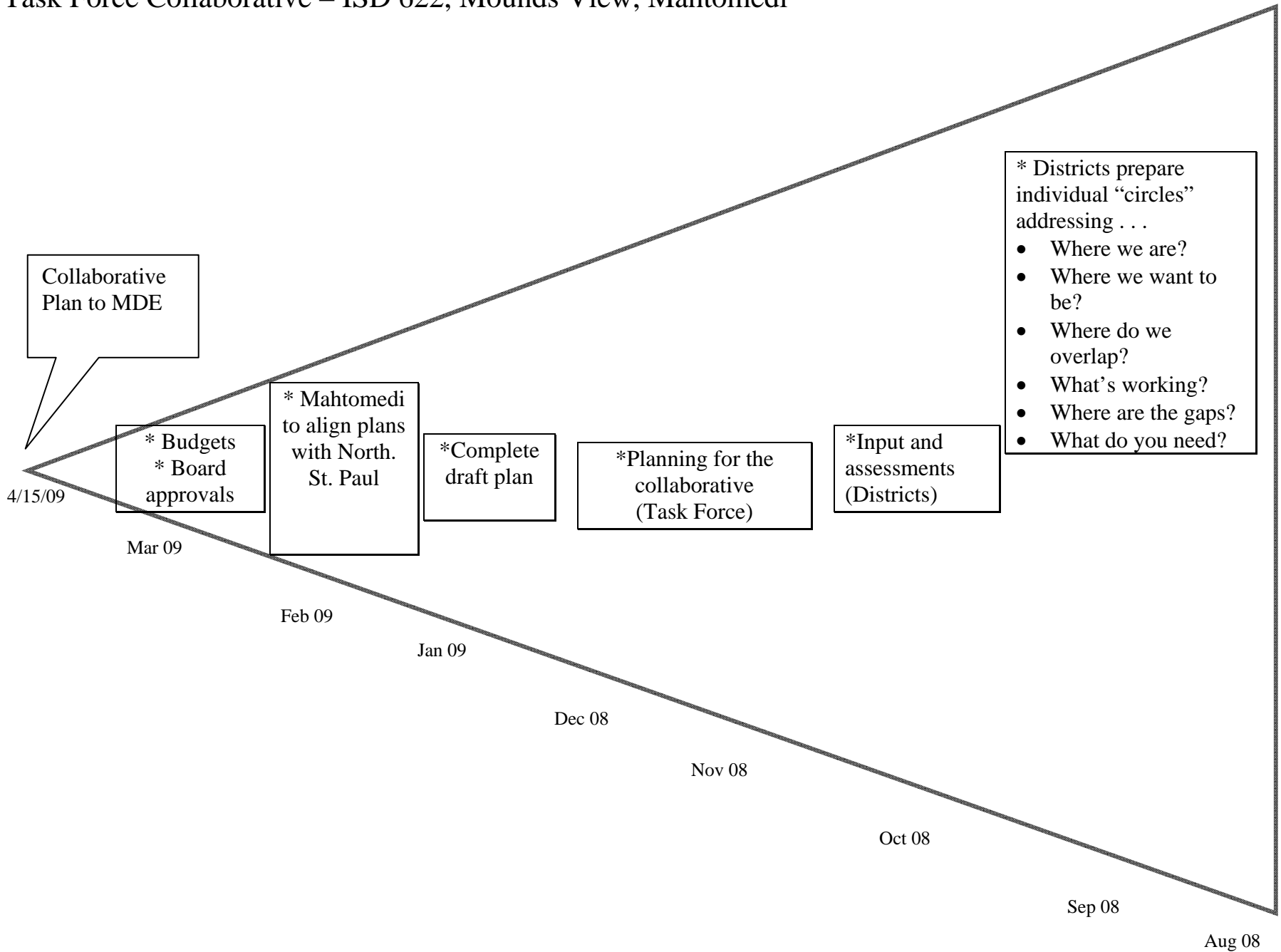
- Districts are interested in defining “difference” as race, gender, class, and sexual orientation, etc.
- Commitment from all the District's to measurable goals for the work for the Collaborative does together
- The Collaborative will implement strategies together as a collaborative and some strategies in their own districts. The strategies implemented in their own Districts will benefit from the support and discussions within the Collaborative.

Partnership Opportunities:

- Classroom partnerships
- Cultural groups
- Family support and resources
- Intramural sports opportunities
- Orchestra options
- Additional language opportunities
- ELL programming/staffing
- Staff development
- Post secondary guidance support

Task Force Collaborative – ISD 622, Mounds View, Mahtomedi

146





NORTHEAST METRO 916
Intermediate School District

TO: Northeast Metro 916 Board of Education
FROM: Connie Hayes
DATE: November 6, 2008
RE: November 5 Board of Education Meeting Talking Points

Members present: Belisle-832, Brunnette-833, Forsberg-16, Livingston-622, Lodico-12, Majerus-623, Parsons-624, Roberts-13, Sager-621, and Thole-834

Members absent: None

Among a number of topics discussed at the November 5, 2008, meeting of the Northeast Metro 916 Board of Education, the following agenda items were addressed:

1. **The Board was presented with a number of policies for first reading and adopted another set.** The District administration has been adapting the MSBA model policies to the intermediate school district over the past year. We are nearing the end of the entire policy series.
2. **The proposed school board meeting schedule was presented.** The District tries to schedule meetings to have minimal conflict with member district board meetings. Proposed dates for 2009 are: January 6, February 3, March 3, April 1, 8, or 22, May 5, June 2, June 16 (work session), July 7, August 5, September 1, October 6, November 4, and December 1.
3. **The tasks for the newly formed Personnel Committee were presented.** The Personnel Committee will gather information and obtain board input to get ready to negotiate with the superintendent. This information will be provided to the Executive Committee who will actually negotiate with the superintendent.
4. **The Board approved a minor change in the calendar for John Glenn.** The staff will go through a two-day intensive training on November 24 and 25. They are adapting to a new population of students this year. Training will be done by 916 staff in various specialty areas. Students will attend school on February 13 as an alternative.

5. **The resolution relating to open enrollment for Valley Crossing Community School was adopted.** This annual resolution directs all open enrollment requests to be processed through Stillwater, which is one of the three member districts.
6. **The health, dental, and life & disability insurance bids were accepted.** Per statute, these employee benefits must be put out to bid at least every five years. HealthPartners was selected as the carrier for health and dental insurances. Prudential was selected as the carrier for life and disability insurances. The new health insurance plan that was accepted allows for a wider range of rates between the co-pay plan and the high deductible plan. This results in a shift of some of the costs to the employees who utilize the co-pay plan which has the richest benefits.
7. **The superintendent reported on a meeting with Deputy Commissioner Chas Anderson.** The superintendent met with Ms. Anderson regarding the financial loss 916 suffered when Family Academy Charter School closed in 2006. More recent dissolutions of charter schools have been facilitated by MDE so that the government entities can get paid. Superintendent Hayes reported to her that an insurance claim has been made. However, she believes a reimbursement is highly unlikely because the typical insurances purchased by schools do not cover a breach of contract. Ms. Anderson said she will have their attorneys review our claim.

Summary of Process to Immediately Terminate a Tenured Teacher
Under Minn. Stat. § 122A.40

<u>Date</u>	<u>Procedure</u>
10/13/08	Loudermill Hearing: Teacher is presented with the complaints and has an opportunity to tell his side of the story
Ongoing	Complete investigation by interviewing additional witnesses
Week of 10/27/08	Administration meets with teacher and his MEA representative to review recommendation to discharge and give teacher an opportunity to resign
11/6/08	School Board reviews draft notice to teacher of grounds for discharge and adopts a resolution proposing to terminate the teacher
11/7/08	Notice of proposed discharge served on the teacher
11/17/08	Expiration of ten day period the teacher has to request a hearing <ol style="list-style-type: none"> 1. If no hearing is requested, teacher is terminated at the next School Board meeting 2. If a hearing is timely requested, the School Board requests a list of arbitrators from the BMS

ASSUMING A HEARING IS TIMELY REQUESTED:

11/24-30/08	School District and MEA strike arbitrators
Estimate: Dec – Jan	Arbitration hearing held
Estimate: 2-4 weeks after conclusion of hearing	Arbitrator issues his decision <ol style="list-style-type: none"> 1. If arbitrator upholds the discharge, School Board terminates teacher at its next meeting. 2. If arbitrator determines that the discharge is not warranted, teacher may be reinstated and/or given lesser discipline, such as a suspension without pay

Member _____ introduced the following Resolution and moved its adoption:

**RESOLUTION PROPOSING TO
IMMEDIATELY DISCHARGE AN EMPLOYEE**

BE IT RESOLVED by the School Board of Independent School District No. 832, Mahtomedi, as follows:

1. An employee of the School District is hereby proposed for immediately discharge pursuant to Minn. Stat. § 122A.40, subdivision 13 (2007).
2. The grounds for the proposed discharge under Minn. Stat. § 122A.40, subdivision 13, are as follows: (1) insubordination; (2) conduct unbecoming a teacher which requires immediate removal of the teacher from classroom or other duties; (3) gross inefficiency which the teacher has failed to correct after reasonable written notice; and (4) willful neglect of duty.
3. The School Board has reviewed and hereby approves the Notice of Proposed Discharge, setting forth the specific statutory and factual grounds for the proposed discharge and the employee's right to a hearing pursuant to Minn. Stat. § 122A.40.
4. Pursuant to Minn. Stat. § 13.43, subdivision 2, the specific reasons for the proposed discharge are private data on the employee until final disposition of the proposed disciplinary action.
5. The Superintendent is hereby authorized to sign the Notice of Proposed Discharge on behalf of the School District.
6. The Superintendent is hereby directed to have a copy of this Resolution and the Notice of Proposed Discharge served on the employee, along with a copy of Minn. Stat. § 122A.40, and to place a copy of these documents in the employee's personnel file.

The motion for the adoption of the foregoing Resolution was duly seconded by _____ and upon a vote being taken thereon, the following voted in favor of the motion:

and the following voted against the motion:

Whereupon said Resolution was declared duly passed and adopted.

RRM 124874/final

Bank 02-Payables Check Register
Oct.2008

Voided	Check #	Vendor Name	Date	Amount
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No	351315	ALYSSA DENIS	10/2/2008	210.00
No	351316	AMERICAN BOOK COMPANY	10/2/2008	256.76
No	351317	ANDREW ARCAND	10/2/2008	201.94
No	351318	ANDREW CSETER	10/2/2008	60.00
No	351319	ANN GALBUS	10/2/2008	303.10
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No	351322	BARBARA HERTEL	10/2/2008	177.07
No	351323	BRAD BERGIE	10/2/2008	1,728.00
No	351324	BRIAN HOWARD	10/2/2008	51.00
No	351325	BROWN'S ICE CREAM	10/2/2008	838.80
No	351326	CAROL STABENOW	10/2/2008	49.90
No	351327	CDW GOVERNMENT INC	10/2/2008	66.23
No	351328	CHRIS KING	10/2/2008	17.55
No	351329	CHRISTY ANDERSON	10/2/2008	100.00
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No	351341	DON BETHKE	10/2/2008	1,122.00
No	351342	DONNA FORBES	10/2/2008	17.02
No	351343	DOWN SYNDROME ASSOC.OF MN	10/2/2008	100.00
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No	351346	ED MORREIM	10/2/2008	31.74
No	351347	ENERGY CONTROLS INC	10/2/2008	25.00
No	351348	ENERGYWISE CONSULTING LLC	10/2/2008	875.00
No	351349	EXPRESS PERSONNEL SERVICES INC	10/2/2008	314.37
No	351350	FEDEX	10/2/2008	21.72
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No	351362	JOE NOWAN	10/2/2008	250.00
No	351363	JOHN PAISLEY	10/2/2008	51.00
No	351364	JULIE POOLER	10/2/2008	155.61
No	351365	KAREN MESLOW	10/2/2008	306.00
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No	351369	KEVIN WHALEN	10/2/2008	51.00
No	351370	KIM LOOS	10/2/2008	61.74
No	351371	LASERPLUS, LLC	10/2/2008	262.90
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No	351373	LEAH WYNVEEN	10/2/2008	107.49
No	351374	LEROY R METZ JR	10/2/2008	25.44
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No	351391	MINNCOR INDUSTRIES	10/2/2008	194.28
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No	351393	NANCY MELQUIST	10/2/2008	97.92
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No	351395	NICK MIRON	10/2/2008	20.00
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No	351402	PARK HIGH SCHOOL	10/2/2008	100.00
No	351403	PARTSTOCK COMPUTER	10/2/2008	485.00
No	351404	PATRICK CROTHERS	10/2/2008	30.08
No	351405	PAULA TANSOM	10/2/2008	214.52
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No	351407	PEARSON EDUCATION	10/2/2008	139.01
No	351408	POPP TELECOM	10/2/2008	59.46
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No	351415	SCHOLASTIC MAGAZINES	10/2/2008	823.65
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No	351422	SPORTDECALS	10/2/2008	66.90
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No	351424	STANLEY AKUM	10/2/2008	60.00
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No	351459	COOPERATE AMERICA-MN MARKET	10/9/2008	202.18
No	351460	CORPORATE EXPRESS	10/9/2008	4,291.39
No	351461	DALCO	10/9/2008	470.92
No	351462	DAN PELLETIER	10/9/2008	167.00
No	351463	DAVID BROWN	10/9/2008	60.00
No	351464	DELL COMPUTER CORP.	10/9/2008	81.98
No	351465	DELL COMPUTER CORP.	10/9/2008	335.49
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No	351467	DON PELLETIER	10/9/2008	51.00
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No	351469	EARTHGRAINS BAKING CO.INC	10/9/2008	1,354.38
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No	351471	ELIJAH KALIMU	10/9/2008	60.00
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No	351475	ERIC ANDERSON	10/9/2008	58.00
No	351476	ERICKSON OIL PRODUCTS INC	10/9/2008	612.39
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No	351478	FIRST STUDENT INC	10/9/2008	14,209.64
No	351479	FIRST STUDENT INC	10/9/2008	31,534.27
No	351480	FOLLETT EDUCATIONAL SERVICES	10/9/2008	675.75
No	351481	FRATTALLONE'S ACE HARDWARE STORES	10/9/2008	299.44
No	351482	GLSPORTS	10/9/2008	161.04
No	351483	HAAS MUSICAL INSTRUMENT REPAIR	10/9/2008	1,041.67
No	351484	HAMID MARDI	10/9/2008	60.00
No	351486	HELEN EDINGER	10/9/2008	100.77
No	351487	HENRY SZOSTAK	10/9/2008	207.44
No	351488	HEWLETT PACKARD-COMMERCIAL REPAIRS	10/9/2008	440.68

Voided	Check #	Vendor Name	Date	Amount
No	351489	ICI-THE GRANT INSTITUTE	10/9/2008	597.00
No	351490	INTERMEDIATE DISTRICT 287	10/9/2008	1,057.82
No	351491	JAN LONNQUIST	10/9/2008	21.96
No	351492	JIM HERING	10/9/2008	25.00
No	351493	JIM HIRSCH	10/9/2008	240.00
No	351494	JIM JENSEN	10/9/2008	78.10
No	351495	JOHN DEIR	10/9/2008	126.05
No	351496	JOHN H.HANKEN	10/9/2008	241.59
No	351497	JOSTENS	10/9/2008	6.87
No	351498	JULIE BUTTERMORE	10/9/2008	450.00
No	351499	JULIE NIEHAUS COMFORT	10/9/2008	53.35
No	351500	JULIE OSTERBAUER	10/9/2008	18.72
No	351501	KATHY FRANK	10/9/2008	244.00
No	351502	KELLY SERVICES, INC	10/9/2008	3,517.38
No	351503	KEVIN WHALEN	10/9/2008	58.00
No	351504	KNOWLAN'S SUPER MARKETS	10/9/2008	264.93
No	351505	KYLE WILLIAMS	10/9/2008	58.00
No	351506	LAFAYETTE LIFE INSURANCE CO	10/9/2008	5,588.56
No	351507	LASERPLUS, LLC	10/9/2008	103.44
No	351508	LESLIE WAGNER- BEEK	10/9/2008	23.76
No	351509	LYNNE VIKER	10/9/2008	119.41
No	351510	MADISON NATIONAL LIFE	10/9/2008	3,933.05
No	351511	MAHTOMEDI AREA EDUC.FOUNDATION	10/9/2008	18.15
No	351512	MARC FIORAVANTI	10/9/2008	58.00
No	351513	MARCIA SENKLER	10/9/2008	65.00
No	351514	MARTIN BARKLOW	10/9/2008	60.00
No	351515	MARY SCHNELL	10/9/2008	40.37
No	351516	MASBO	10/9/2008	100.00
No	351517	MATT SCHANE	10/9/2008	58.00
No	351518	MENARDS	10/9/2008	689.80
No	351519	MEREDITH ABY	10/9/2008	10.00
No	351520	METRO ECSU	10/9/2008	15.00
No	351521	MIDWEST AUDIO VISUAL, INC.	10/9/2008	65.00
No	351522	MINN NCPERS GROUP LIFE INS	10/9/2008	240.00
No	351523	MINNESOTA LIFE INS.CO	10/9/2008	1,217.30
No	351524	MN DEPT OF LABOR AND INDUSTRY	10/9/2008	200.00
No	351525	MN TEACHERS RETIREMENT ASSN	10/9/2008	73,220.60
No	351526	NANCY STEFFEN	10/9/2008	77.00
No	351527	NATIONAL INSURANCE SERVICES	10/9/2008	14.90
No	351528	NICK FALDE	10/9/2008	210.27
No	351529	NORTHEAST METRO 916	10/9/2008	26,173.94
No	351530	OFFICE & PROFESSIONAL	10/9/2008	664.50
No	351531	OPERATING ENGINEERS LOCAL #70	10/9/2008	738.58
No	351532	ORANGE TREE EMPLOYMENT SCREENING	10/9/2008	288.00
No	351533	PAMS LUNCHROOM LLC	10/9/2008	2,196.34

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No	351534	PERMA BOUND BOOKS	10/9/2008	22.35
No	351535	PETER BAHR	10/9/2008	60.00
No	351536	PINES SCHOOL	10/9/2008	1,810.69
No	351537	POSTMASTER	10/9/2008	420.00
No	351538	PREMIUM WATERS INC	10/9/2008	105.21
No	351539	PRESTWICK HOUSE	10/9/2008	293.44
No	351540	QWEST	10/9/2008	3,057.20
No	351541	RACHEL GEIGER	10/9/2008	225.00
No	351542	RICK WALZ	10/9/2008	60.00
No	351543	RIVERSIDE PUBLISHING CO THE	10/9/2008	1,090.88
No	351544	ROMAN MARKET INC	10/9/2008	169.00
No	351545	RON ADAMS	10/9/2008	109.00
No	351546	ROY ANDERSON	10/9/2008	20.18
No	351547	SAM'S CLUB DISCOVER	10/9/2008	5,169.74
No	351548	SANDY CEDERGREN	10/9/2008	510.00
No	351549	SASED- PBIS NETWORK	10/9/2008	360.00
No	351550	SAX ARTS & CRAFTS	10/9/2008	41.56
No	351551	SCHOLASTIC MAGAZINES	10/9/2008	81.48
No	351552	SCHOOL HEALTH CORPORATION	10/9/2008	21.47
No	351553	SEDEY & ASSOCIATES INC	10/9/2008	8,802.36
No	351554	SHEILA MERZER M A	10/9/2008	600.00
No	351555	SIEMENS BUILDING TECHNOLOGIES	10/9/2008	5,813.17
No	351556	ST CROIX RECREATION CO INC	10/9/2008	280.43
No	351557	STAR TRIBUNE-ADS	10/9/2008	624.40
No	351558	STATE SUPPLY CO INC	10/9/2008	211.25
No	351559	STECK VAUGHN CO/HARCOURT ACHIEVE	10/9/2008	70.13
No	351560	STEVE BRAUN	10/9/2008	225.55
No	351561	STEVE BROWN	10/9/2008	11.12
No	351562	STEVE HAMMERSCHMIDT	10/9/2008	1,380.50
No	351563	SUE ROBINSON	10/9/2008	142.54
No	351564	T A SCHIFSKY & SONS INC	10/9/2008	32.98
No	351565	TEAMWORKS INTERNATIONAL, INC.	10/9/2008	1,800.00
No	351566	TERRY J TRAUTMAN	10/9/2008	12.40
No	351567	TEXT ALTERNATIVES	10/9/2008	82.50
No	351568	THE CHILDREN'S HEALTH MARKET	10/9/2008	1,512.50
No	351569	THE GOODPRINTER	10/9/2008	342.00
No	351570	TIES	10/9/2008	7,035.74
No	351571	TOAD TRACKS, INC	10/9/2008	289.40
No	351572	TOM HATCHER	10/9/2008	391.50
No	351573	TONY PEREZ	10/9/2008	77.00
No	351574	TRIARCO ARTS AND CRAFTS	10/9/2008	121.60
No	351575	TRIO SUPPLY CO	10/9/2008	1,669.56
No	351576	UNITE HERE	10/9/2008	67.08
No	351577	US FOODSERVICE INC	10/9/2008	50,422.73
No	351578	VIKING ELECTRIC SUPPLY	10/9/2008	87.60

Voided	Check #	Vendor Name	Date	Amount
No	351579	VIRGINIA GREEN	10/9/2008	32.01
No	351580	WASTE MANAGEMENT-BLAINE MN	10/9/2008	3,116.37
No	351581	WHITE BEAR GLASS INC	10/9/2008	248.00
No	351582	WHITE BEAR LOCKSMITH	10/9/2008	92.34
No	351583	WHITE BEAR TIRE & AUTO INC	10/9/2008	146.00
No	351584	WORTHINGTON DIRECT	10/9/2008	261.96
No	351585	XEROX CORPORATION	10/9/2008	10,427.38
No	351586	XEROX CORPORATION	10/9/2008	149.00
No	351587	XEROX CORPORATION	10/9/2008	476.42
No	351588	FULL BLOOM	10/13/2008	90.00
No	351589	HUGO ANIMAL FARM	10/13/2008	591.50
No	351590	AAFCS	10/16/2008	135.00
No	351591	AARP	10/16/2008	180.00
No	351592	ADT SECURITY SERVICES INC	10/16/2008	349.56
No	351593	AMERICA'S CHILD - MAHTOMEDI	10/16/2008	195.20
No	351594	ANN CAPEDER	10/16/2008	140.86
No	351595	ASCD	10/16/2008	84.00
No	351596	BETHANY SNEDEN	10/16/2008	487.44
No	351597	BEYOND PLAY	10/16/2008	76.47
No	351598	BILL WEIGEL SIGNS	10/16/2008	200.00
No	351599	BRIAN LASHOMB	10/16/2008	58.00
No	351600	CDW GOVERNMENT INC	10/16/2008	73.00
No	351601	CHASE CARD SERVICE/BANK ONE	10/16/2008	12,301.90
No	351602	CHILDSWORK /CHILDSPLAY	10/16/2008	56.83
No	351603	CHRIS KING	10/16/2008	17.55
No	351604	CITY OF WHITE BEAR LAKE	10/16/2008	26.51
No	351605	COMMISSIONER,MN DEPT. OF EDUCATION	10/16/2008	95.00
No	351606	COMSTOCK & SONS INC	10/16/2008	23,380.33
No	351607	CORPORATE EXPRESS	10/16/2008	139.52
No	351608	COURAGE CENTER	10/16/2008	48.30
No	351609	DALCO	10/16/2008	3,504.06
No	351610	DAVID ROSE	10/16/2008	20.00
No	351611	DEB HOGAN	10/16/2008	5.50
No	351612	DELL COMPUTER CORP.	10/16/2008	116.98
No	351613	DENISE LANOUX	10/16/2008	6.39
No	351614	DONNA HRYNIEWICKI	10/16/2008	1,724.00
No	351615	EAGLE SCREEN PRINTING	10/16/2008	60.00
No	351616	ELECTRONIC DESIGN CO	10/16/2008	775.00
No	351617	EMMANUEL GIDDINGS	10/16/2008	10.00
No	351618	FIRST STUDENT/FIRSTGROUP AMERICA	10/16/2008	25,046.32
No	351619	GENE WARNER	10/16/2008	65.00
No	351620	GORDY HANSON	10/16/2008	58.00
No	351621	GRAY SEEVER	10/16/2008	120.00
No	351622	HEALTHPARTNERS	10/16/2008	325,664.88
No	351623	HEALTHY START, ANOKA COUNTY	10/16/2008	25.00

Voided	Check #	Vendor Name	Date	Amount
No	351624	HIGHSMITH CO INC THE	10/16/2008	79.88
No	351625	I.S.D # 015 ST FRANCIS SCHOOL DISTRICT	10/16/2008	443.41
No	351626	I.S.D # 0480-ONAMIA	10/16/2008	498.00
No	351627	I.S.D # 622 NO.ST PAUL-MAPLEWOOD-OAKDALE	10/16/2008	2,509.20
No	351628	INVENT NOW KIDS INC	10/16/2008	9,540.00
No	351629	JACKIE BAER	10/16/2008	47.70
No	351630	JAN GUDKNECHT	10/16/2008	427.50
No	351631	JANELLE PUBLICATIONS	10/16/2008	49.00
No	351632	JAY MOORE	10/16/2008	65.00
No	351633	JEAN OSWALD	10/16/2008	297.20
No	351634	JENNA VEENIS	10/16/2008	21.92
No	351635	JOE KOSCIANSKI	10/16/2008	68.50
No	351636	JOHN PAISLEY	10/16/2008	65.00
No	351637	JUDY DEANS	10/16/2008	675.00
No	351638	JUDY LIVINGSTON	10/16/2008	38.73
No	351639	JULIE CONZEMIUS	10/16/2008	320.00
No	351640	KAREN KARLSON	10/16/2008	9.99
No	351641	KATHY FRANK	10/16/2008	104.50
No	351642	KEITH NEWMAN	10/16/2008	70.00
No	351643	KEITH POKEK	10/16/2008	77.00
No	351644	KIRSTEN BOUWENS	10/16/2008	50.00
No	351645	KNOWLAN'S SUPER MARKETS	10/16/2008	884.33
No	351646	LASERPLUS, LLC	10/16/2008	2,496.61
No	351647	LEARNING ZONE EXPRESS	10/16/2008	30.00
No	351648	MAHTOMEDI AUTOMOTIVE SERVICE	10/16/2008	102.80
No	351649	MARK BENSHOOF	10/16/2008	58.00
No	351650	MARK WOLAK	10/16/2008	594.80
No	351651	MARTIN BARKLOW	10/16/2008	65.00
No	351653	MATTHEW BROWN	10/16/2008	58.00
No	351654	MATTHEW HOFFMAN	10/16/2008	195.58
No	351655	MBEI	10/16/2008	35.00
No	351656	MCEA EXEXUTIVE OFFICE	10/16/2008	612.00
No	351657	MECA-MIDWEST EDUC.OF COLOR ASSN	10/16/2008	40.00
No	351658	METRO ECSU	10/16/2008	1,560.00
No	351659	MICHAEL CARTER	10/16/2008	65.00
No	351660	MIDWEST AUDIO VISUAL, INC.	10/16/2008	165.00
No	351661	MIKE KERNER	10/16/2008	100.00
No	351662	MN ASSOC OF SCHOOL BUSINESS OFFICIALS	10/16/2008	150.00
No	351663	MN CLE	10/16/2008	295.00
No	351664	NATIONAL LIFEWORK CENTER	10/16/2008	649.00
No	351665	NBEA-NATIONAL BUSINESS EDUCATION AS	10/16/2008	105.00
No	351666	NICK MIRON	10/16/2008	10.00
No	351667	NICK MONTANARI	10/16/2008	20.00
No	351668	NORTHEAST METRO 916	10/16/2008	19,833.49
No	351669	PARTSTOCK COMPUTER	10/16/2008	455.00

Voided	Check #	Vendor Name	Date	Amount
No	351670	PERKINS MEDIA	10/16/2008	600.00
No	351671	PIONEER PRESS	10/16/2008	72.93
No	351672	QWEST	10/16/2008	361.56
No	351673	RANDY MOTT	10/16/2008	77.00
No	351674	RICK WALZ	10/16/2008	65.00
No	351675	RYAN COLLINS	10/16/2008	33.82
No	351676	RYCO SUPPLY COMPANY	10/16/2008	119.98
No	351677	SAM'S CLUB	10/16/2008	5.51
No	351678	SAM'S CLUB-MS	10/16/2008	733.81
No	351679	SANDY KRAUSE	10/16/2008	80.00
No	351680	SAX ARTS & CRAFTS	10/16/2008	46.63
No	351681	SCHOLASTIC INC	10/16/2008	222.09
No	351682	SCHOLASTIC MAGAZINES	10/16/2008	14.12
No	351683	SCHOOL SPECIALTY INC	10/16/2008	1,863.36
No	351684	SOPRIS WEST	10/16/2008	339.95
No	351685	STAR TRIBUNE	10/16/2008	81.70
No	351686	STAR TRIBUNE-ADS	10/16/2008	81.70
No	351687	STATE SUPPLY CO INC	10/16/2008	61.80
No	351688	STRATEGIC EQUIPMENT	10/16/2008	1,015.00
No	351690	SUPER DUPER PUBLICATIONS	10/16/2008	174.80
No	351691	TATIANA HAKANSON	10/16/2008	60.00
No	351692	TERESA L.HEJNY	10/16/2008	42.00
No	351693	THE WORKS	10/16/2008	420.00
No	351694	THERESE McGIBBON	10/16/2008	123.98
No	351695	TIES	10/16/2008	1,609.37
No	351696	TIM STAFKI	10/16/2008	65.00
No	351697	TODD CHRISTIANSON	10/16/2008	58.00
No	351698	TODD SAUERS	10/16/2008	65.00
No	351699	TOM WOLLAN	10/16/2008	58.00
No	351700	TONYA KOSTUCH	10/16/2008	25.36
No	351701	TRIARCO ARTS AND CRAFTS	10/16/2008	270.28
No	351702	WESTERN PSYCHOLOGICAL SERVICE	10/16/2008	324.95
No	351703	WESTWOOD PROFESSIONAL SERVICES	10/16/2008	1,105.00
No	351704	WHITE BEAR LAKE COMMUNITY SERV DPT	10/16/2008	30.00
No	351705	WHITE BEAR TIRE & AUTO INC	10/16/2008	1,165.80
No	351706	AARON SEEFELD	10/23/2008	65.00
No	351707	ACCURATE LABEL DESIGNS	10/23/2008	147.95
No	351708	AES-APPLIED ENVIRONMENTAL SCIENCES INC	10/23/2008	1,661.77
No	351709	AHMED CHARAI	10/23/2008	65.00
No	351710	ANNE REICH	10/23/2008	188.94
No	351711	BADGE-A-MINIT	10/23/2008	257.27
No	351712	BARNES & NOBLE	10/23/2008	139.40
No	351713	BETHANY SNEDEN	10/23/2008	883.49
No	351714	BROWN'S ICE CREAM	10/23/2008	418.90
No	351715	CARRIE SMITH ARDITO	10/23/2008	295.45

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No	351716	CASH (DO)	10/23/2008	250.00
No	351717	CASSIE HUSEMANN	10/23/2008	65.00
No	351718	CDW GOVERNMENT INC	10/23/2008	265.42
No	351719	CHANIN J.KLONTZ	10/23/2008	140.00
No	351720	CHARLES LINDERKAMP	10/23/2008	949.65
No	351721	CHILDREN'S THEATRE COMPANY	10/23/2008	2,491.50
No	351722	CITIBUSINESS CARD	10/23/2008	817.05
No	351723	CORPORATE EXPRESS	10/23/2008	427.12
No	351724	COURAGE CENTER	10/23/2008	144.90
No	351725	DALCO	10/23/2008	26.10
No	351726	DAVE LUNDQUIST	10/23/2008	79.00
No	351727	DAVID WITTMAN	10/23/2008	79.00
No	351728	DEREK ANDERSON	10/23/2008	11.87
No	351729	DOMINO'S PIZZA	10/23/2008	1,908.00
No	351730	DONATELLI'S	10/23/2008	139.29
No	351731	EAGLE SCREEN PRINTING	10/23/2008	290.00
No	351732	ELECTRONIC DESIGN CO	10/23/2008	677.00
No	351733	ENERGYWISE CONSULTING LLC	10/23/2008	630.00
No	351734	ERIN MARTINSON	10/23/2008	70.00
No	351735	G&K SERVICES	10/23/2008	601.73
No	351736	GALLAGHER & ASSOCIATES, INC	10/23/2008	555.00
No	351737	GLSPORTS	10/23/2008	24.34
No	351738	GRAINGER	10/23/2008	243.10
No	351739	GRIZZLY	10/23/2008	328.90
No	351740	HASTINGS CO-OP CREAMERY CO.	10/23/2008	8,557.92
No	351741	HEALTHPARTNERS	10/23/2008	208.00
No	351742	HEATHER BRUNELL	10/23/2008	73.84
No	351743	HEATHER KENNEDY	10/23/2008	41.10
No	351744	HERITAGE EMBROIDERY & DESIGN	10/23/2008	3,731.53
No	351745	HILDI INC	10/23/2008	4,632.00
No	351746	HISTORICAL PERSPECTIVES FOR CHILDREN INC	10/23/2008	200.00
No	351747	JAMES A.HIRSCH	10/23/2008	65.00
No	351748	JANINE NELSON	10/23/2008	28.59
No	351749	JEAN OSWALD	10/23/2008	119.75
No	351750	JERRY HINES	10/23/2008	79.00
No	351751	JOE STOEHR	10/23/2008	140.00
No	351752	JULIE NIEHAUS COMFORT	10/23/2008	10.13
No	351753	JUSTIN KAEDINA	10/23/2008	140.00
No	351754	KAREN KARLSON	10/23/2008	96.04
No	351755	KELSEY MURRAY	10/23/2008	17.08
No	351756	KELSEY R.BROOKS	10/23/2008	70.00
No	351757	LAKESIDE FLORAL INC	10/23/2008	305.00
No	351758	LASERPLUS, LLC	10/23/2008	976.39
No	351759	MARIANNE RANA	10/23/2008	70.93
No	351760	MARY JO HEI	10/23/2008	102.37

Voided	Check #	Vendor Name	Date	Amount
No	351761	MATT HUSEMANN	10/23/2008	65.00
No	351762	MEDCO SUPPLY INC	10/23/2008	28.75
No	351763	MEGAN SCANNELL	10/23/2008	36.00
No	351764	MENARDS- OAKDALE	10/23/2008	28.98
No	351765	METRO ECSU	10/23/2008	2,450.00
No	351766	MIKE ROSE	10/23/2008	230.00
No	351767	MINNESOTA LIFE INS.CO	10/23/2008	1,217.30
No	351768	MINNESOTA NATIVE LANDSCAPES	10/23/2008	150.00
No	351769	MITHRA RAMALEY	10/23/2008	53.00
No	351770	MN TEACHERS RETIREMENT ASSN	10/23/2008	69,201.06
No	351771	MONTGOMERY LONSDALE HS	10/23/2008	80.00
No	351772	NICK MONTANARI	10/23/2008	20.00
No	351773	NORTHEAST METRO 916	10/23/2008	6,361.50
No	351774	NORTHEAST METRO 916	10/23/2008	33,006.14
No	351775	ORANGE TREE EMPLOYMENT SCREENING	10/23/2008	96.00
No	351776	PAMELA NUFFORT	10/23/2008	15.00
No	351777	PARK BUS CO	10/23/2008	715.00
No	351778	PAUL STENGLEIN	10/23/2008	140.00
No	351779	PINE TREE ORCHARD	10/23/2008	470.25
No	351780	PRESS PUBLICATIONS	10/23/2008	1,030.34
No	351781	PSAT/NMSQT	10/23/2008	2,522.00
No	351782	REGION 4A	10/23/2008	2,531.00
No	351783	REGION 4AA	10/23/2008	954.00
No	351784	ROBERTA SMITH	10/23/2008	17.65
No	351785	ROD BLOOM	10/23/2008	58.00
No	351786	SANDY SCHOENECKER	10/23/2008	1,152.00
No	351787	SARA DUSEK	10/23/2008	19.95
No	351788	SARAH JEFFREY	10/23/2008	60.00
No	351789	SCHOLASTIC INC	10/23/2008	297.00
No	351790	SHERWIN-WILLIAMS CO	10/23/2008	45.06
No	351791	SHIFFLER EQUIPMENT SALESINC	10/23/2008	230.91
No	351792	SHOPWARE / FILMS MEDIA GROUP	10/23/2008	96.24
No	351793	SIR SPEEDY PRINTING	10/23/2008	405.20
No	351794	ST CROIX RECREATION CO INC	10/23/2008	75.23
No	351795	ST PAUL MUNICIPAL ATHLETICS	10/23/2008	225.00
No	351796	STATE SUPPLY CO INC	10/23/2008	310.46
No	351797	STEICHEN'S/GENE'S SPORTING GOODS	10/23/2008	4,024.08
No	351798	STEVE HAMMERSCHMIDT	10/23/2008	776.00
No	351799	STEVE KIMBALL	10/23/2008	1,456.85
No	351800	STRATEGIC EQUIPMENT	10/23/2008	29.18
No	351801	SUNBURST CHEMICALS, INC.	10/23/2008	462.91
No	351802	SUSAN KUCHAR	10/23/2008	73.74
No	351803	T-MOBILE	10/23/2008	75.70
No	351804	TEACHER'S DISCOVERY	10/23/2008	592.09
No	351805	TERESA PETERSON	10/23/2008	54.50

Voided	Check #	Vendor Name	Date	Amount
No	351806	TERRY GRILL	10/23/2008	387.00
No	351807	TEXTBOOK WAREHOUSE	10/23/2008	252.45
No	351808	THE CENTER FOR EFFICIENT SCHOOL OPERATIONS	10/23/2008	4,875.00
No	351809	THE PIANO WORKS	10/23/2008	400.00
No	351810	TIERNEY BROTHERS INC	10/23/2008	4,249.36
No	351811	TIES	10/23/2008	1,144.57
No	351812	TIM MCGOWAN	10/23/2008	79.00
No	351813	TOM HOULE	10/23/2008	79.00
No	351814	TOM-WEYER-FOR-HIRE	10/23/2008	3,488.00
No	351815	TONYA KOSTUCH	10/23/2008	127.17
No	351816	TRANS-MISSISSIPPI BIOLOGICAL SUPPLY	10/23/2008	612.05
No	351817	VERIZON WIRELESS	10/23/2008	31.32
No	351818	VERIZON WIRELESS	10/23/2008	76.76
No	351819	WATCH ME DRAW!LLC	10/23/2008	1,620.00
No	351820	WHITE BEAR LOCKSMITH	10/23/2008	82.24
No	351821	WILSON RIBBON CO	10/23/2008	15.00
No	351822	WISCONSIN SCTF	10/23/2008	600.00
No	351823	WOODCRAFT	10/23/2008	146.00
No	351824	XCEL ENERGY	10/23/2008	401.46
No	351825	XEROX CORPORATION	10/23/2008	145.82
No	351826	XPRESS	10/23/2008	415.20
No	351827	SOUTH CENTRAL SERVICE COOP	10/27/2008	192.00
No	351828	AAA AWARDS	10/30/2008	207.50
No	351829	AALCO MFG CO	10/30/2008	580.00
No	351830	ADT SECURITY SERVICES INC	10/30/2008	195.00
No	351831	AGS PUBLISHING	10/30/2008	55.75
No	351832	AMAZON ENVIRONMENTAL INC	10/30/2008	85.40
No	351833	AMERICA'S CHILD - MAHTOMEDI	10/30/2008	20.64
No	351834	ANN GALBUS	10/30/2008	112.33
No	351835	BELLA BELLA	10/30/2008	265.00
No	351836	BETH LINDBERG	10/30/2008	100.00
No	351837	BETHANY SNEDEN	10/30/2008	29.03
No	351838	BRAD BERGIE	10/30/2008	1,728.00
No	351839	BROOKE CARLSON	10/30/2008	66.48
No	351840	CAROL STABENOW	10/30/2008	55.49
No	351841	CARRIE JAMES	10/30/2008	51.93
No	351842	CDW GOVERNMENT INC	10/30/2008	529.30
No	351843	CHRIS ZABEL	10/30/2008	20.00
No	351844	COOPERATE AMERICA-MN MARKET	10/30/2008	7.24
No	351845	CORPORATE EXPRESS	10/30/2008	66.55
No	351846	DELL COMPUTER CORP.	10/30/2008	3,934.42
No	351847	DELUXE BUSINESS CHECKS AND SOLUTIONS	10/30/2008	332.21
No	351848	DEMCO	10/30/2008	101.54
No	351849	DIARMUID INC	10/30/2008	392.70
No	351850	DOMINO'S PIZZA	10/30/2008	154.99

Voided	Check #	Vendor Name	Date	Amount
No	351851	DONATELLI'S	10/30/2008	223.64
No	351852	EDUCATIONAL OPTIONS INC	10/30/2008	3,325.00
No	351853	ESTR PUBLICATIONS	10/30/2008	252.00
No	351854	EXPRESS PERSONNEL SERVICES INC	10/30/2008	299.40
No	351855	FOLLETT EDUCATIONAL SERVICES	10/30/2008	124.92
No	351856	HUMAN SERVICES INC	10/30/2008	460.00
No	351857	I.S.D # 622 NO.ST PAUL-MAPLEWOOD-OAKDALE	10/30/2008	417.20
No	351858	KATHERINE LANDBERG	10/30/2008	438.00
No	351859	KEITH NEWMAN	10/30/2008	39.90
No	351860	KELLY SERVICES, INC	10/30/2008	7,952.03
No	351861	KEVIN WHALEN	10/30/2008	58.00
No	351862	LASERPLUS, LLC	10/30/2008	1,659.70
No	351863	LAURIE GERVER	10/30/2008	77.98
No	351864	LYNDA COUNIHAN	10/30/2008	131.23
No	351865	LYNN SEPOLA	10/30/2008	27.90
No	351866	M CLUB/ SR PARTY	10/30/2008	500.00
No	351868	MCDUGAL LITTELL AND COMPANY	10/30/2008	619.68
No	351869	MEGAN LORENZ	10/30/2008	599.30
No	351870	MENARDS	10/30/2008	96.44
No	351871	MSHSL -MN STATE H S LEAGUE	10/30/2008	2,741.00
No	351872	NANCY FENTON	10/30/2008	19.91
No	351873	NFHS	10/30/2008	240.00
No	351874	NU-DELL MFG CO.INC	10/30/2008	488.17
No	351875	ON SITE SANITATION INC	10/30/2008	1,440.00
No	351876	PAM KLINKHAMMER	10/30/2008	159.61
No	351877	PARTNERS BOOK DIST.CO	10/30/2008	1,208.59
No	351878	PARTSTOCK COMPUTER	10/30/2008	749.00
No	351879	PASCO SCIENTIFIC	10/30/2008	247.00
No	351880	PATRICK CROTHERS	10/30/2008	157.85
No	351881	PAUL RITTENHOUSE	10/30/2008	58.00
No	351882	PEARSON EDUCATION	10/30/2008	42.90
No	351883	PERMA BOUND BOOKS	10/30/2008	456.02
No	351884	POSTMASTER	10/30/2008	420.00
No	351885	PRESS PUBLICATIONS	10/30/2008	647.77
No	351886	RATWIK ROSZAK & MALONEY P A	10/30/2008	2,064.00
No	351887	RITA CHILDS	10/30/2008	258.07
No	351888	RIVERSIDE PUBLISHING CO THE	10/30/2008	122.09
No	351889	ROD BLOOM	10/30/2008	58.00
No	351890	ROMAN MARKET INC	10/30/2008	472.00
No	351891	ROSS ANDERSON	10/30/2008	157.53
No	351892	SANDY EIDE	10/30/2008	163.11
No	351893	SARA DUSEK	10/30/2008	89.12
No	351894	SAX ARTS & CRAFTS	10/30/2008	332.48
No	351895	SCIENCE KIT INC	10/30/2008	58.32
No	351896	STEPHANIE COOK	10/30/2008	73.08

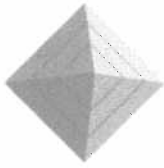
Voided	Check #	Vendor Name	Date	Amount
No	351897	SUPER DUPER PUBLICATIONS	10/30/2008	104.85
No	351898	TAMS-WITMARK MUSIC LIBRARY INC	10/30/2008	1,194.25
No	351899	TINA'S QUILT SHOP	10/30/2008	1,344.00
No	351900	TRIO SUPPLY CO	10/30/2008	1,038.48
No	351901	UNIVERSITY OF MINNESOTA	10/30/2008	1,144.00
No	351902	VANDERBILT UNIVERSITY	10/30/2008	80.00
No	351903	WALMART COMMUNITY	10/30/2008	679.60
No	351904	WASHINGTON COUNTY	10/30/2008	479.60
No	351905	WELSH COMPANIES LLC	10/30/2008	6,925.00
No	351906	WHITE BEAR FIGURE SKATING CLUB	10/30/2008	500.00
No	351907	XEROX CORPORATION	10/30/2008	358.00
No	351908	MASA REGION 9	10/31/2008	75.00
	TOTAL CKS 598		TOTAL	1,124,931.94

MAHTOMEDI CONSTRUCTION PAYMENTS - SEPTEMBER 30, 2008 TO OCTOBER 31, 2008

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
10/9/08	Anderson Johnson Associates Inc.	Mahtomedi School/Community Field Expansion AJA Project No.02119 Application No. 7	\$10,621.08
10/16/08	Westwood Professional Services	Invoice # 0809035 Wetland Monitoring Professional Services 8/24/08 to 9/27/08	\$1,105.00
10/23/08	The Center for Efficient School Operations	Invoice # 1237 Owner's Representation for Facility Construction And Improvement	\$4,875.00
10/23/08	MN Native Landscapes	Invoice # 4322 Herbicide Application	\$150.00
TOTAL			\$16,751.08

**INDEPENDENT SCHOOL DISTRICT #832
WIRE TRANSFER TRANSACTIONS
MONTH OF OCTOBER 2008**

<u>DATE</u>	<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
10/14/08	MN Trust	MSDLAF	\$1,300,000.00	cover checks
10/15/08	State of Minnesota	MN Trust	\$557,755.07	direct state payment
10/15/08	State of Minnesota	MN Trust	\$121,099.75	direct state payment
10/15/08	MSDLAF	US Bank	\$509,985.34	cover checks
10/15/08	US Bank	IRS	\$192,682.99	federal & fica taxes
10/15/08	US Bank	MN Dept of Revenue	\$29,974.81	state payroll taxes
10/15/08	US Bank	Wis. Dept. of Revenue	\$2,476.05	state payroll taxes
10/15/08	US Bank	Public Emp. Retirement Assoc.	\$19,039.77	pera retirement
10/15/08	US Bank	First Niagara Bank	\$52,597.31	OMNI tsa's
10/15/08	US Bank	Peoples Bank of Commerce-EBC Flex	\$8,212.29	flex benefits
10/15/08	US Bank	Central Bank	\$837.08	para union dues
10/24/08	Washington County	Smith Barney	\$1,939,993.00	direct payment
10/30/08	MN Trust	MSDLAF	\$1,300,000.00	cover checks
10/30/08	State of Minnesota	MN Trust	\$580,134.60	direct state payment
10/31/08	MSDLAF	US Bank	\$521,490.29	cover checks
10/31/08	US Bank	IRS	\$203,074.62	federal & fica taxes
10/31/08	US Bank	MN Dept of Revenue	\$31,170.06	state payroll taxes
10/31/08	US Bank	Wis. Dept. of Revenue	\$2,688.51	state payroll taxes
10/31/08	US Bank	Public Emp. Retirement Assoc.	\$19,790.56	pera retirement
10/31/08	US Bank	First Niagara Bank	\$53,179.13	OMNI tsa's
10/31/08	US Bank	Peoples Bank of Commerce-EBC Flex	\$8,471.25	flex benefits
10/31/08	US Bank	Central Bank	\$864.24	para union dues
10/31/08	US Bank	Mid State Corp Federal CU	\$10,159.11	MEA teachers union dues



916 EDUCATION FOUNDATION

Supporting Partnerships in Educational Specialties

2540 County Road F East
White Bear Lake, MN 55110
Phone 651 415 5656
Fax 651 415 5510
www.nemetro.k12.mn.us

October 9, 2008

RECEIVED OCT 14 2008

Mr. Mark Wolak, Superintendent
Mahtomedi Public Schools
1520 Mahtomedi Avenue
Mahtomedi, MN 55115-1900

Dear Mark:

I am writing on behalf of the Board of Directors of the 916 Education Foundation to invite your district to renew its organizational membership in the Foundation. As a membership organization, our main focus is to benefit our members. Over the past 11 years, the Foundation has provided \$17,500 to your graduating seniors in post-secondary scholarships and an additional \$18,719 directly to your schools in the form of block grants to your special education and career and technical programs.

During the 2007-08 school year alone, students and programs from your school district have received \$2,020 from the 916 Education Foundation as summarized below:

- 2 - \$500 high school student scholarships to any post-secondary institution
- 1 - Student of the Month Program recipients at \$20 each
- 1 - Career & Technical Education Program Grant in the amount of \$500
- 1 - Special Education Program Grant in the amount of \$500

Although the financial benefits of maintaining membership are evident, I do want to remind you that maintaining an organizational membership is required in order to continue to receive scholarships and grants from the 916 Education Foundation. The fact that we have always maintained 100% of our school districts as organizational members speaks volumes about the significant return on a modest membership cost. As our endowment continues to grow, we look forward to providing even more support in the future. We look forward to your continued membership in the 916 Education Foundation.

Sincerely,

Connie S. Hayes
Executive Director

c: John Belisle

MEMORANDUM OF AGREEMENT
FOR CLINICAL PLACEMENTS
BETWEEN
THE UNIVERSITY OF ST. THOMAS
AND

This agreement, made September 1, 2008, between the University of St. Thomas (hereinafter called the University) and (hereinafter called the Agency/Institution) outlines agreements concerning field and clinical placements (field experiences and clinical practice [student teaching]).

WITNESSETH THAT:

- A. The Agency/Institution shall accept selected clinical practice (student teaching) or other field experience students enrolled in the University and provide clinical and field experiences as agreed upon by authorized representatives of the University and the cooperating Agency/Institution.
- B. The University Shall:
 - 1. Provide a supervisor as applicable for teacher candidates and a coordinator for all such activities.
 - 2. Pay the agreed amount when applicable to the Agency/Institution for the experience provided.
 - 3. Plan hours and dates of each experience by mutual agreement with the field agency.

IT IS FURTHER AGREED:

- A. That the teacher candidate shall observe the hours set for the clinical experience, be regular in attendance, and follow the procedures established by the University and the Agency/Institution for notifying University personnel and the field supervisor of necessary absences.
- B. That the teacher candidate shall accept delegated responsibilities within the Agency/Institution as agreed to by the University and the field supervisor. These responsibilities shall be within the intent of the clinical placement.
- C. That the teacher candidate shall respect the confidentiality rights of students/teachers/families or parents/guardians.
- D. Both parties will follow mutually agreed upon procedures appropriate for each different clinical.

This agreement shall be effective upon its execution and shall continue through August 31, 2011. It shall be subject to review and renewal by either or both parties as of that date.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by their respective authorized officers as of the day and year first above written.

For: AGENCY OR INSTITUTION

For: UNIVERSITY OF ST. THOMAS

By _____
Authorized Representative
Title: _____

By _____
Dean, College of Applied
Professional Studies