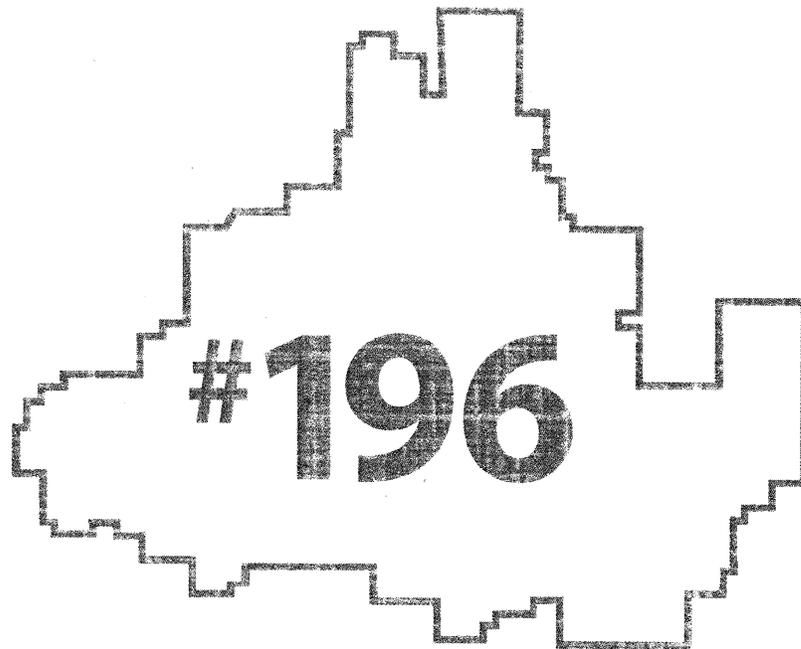


# SPECIAL PURPOSE

## Audit Reports

*Year Ended June 30, 2009*



**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan Public Schools**

*Educating our students to reach their full potential*

INDEPENDENT SCHOOL DISTRICT NO. 196  
ROSEMOUNT, MINNESOTA

Special Purpose Audit Reports

Year Ended  
June 30, 2009

INDEPENDENT SCHOOL DISTRICT NO. 196

Special Purpose Audit Reports  
Year Ended June 30, 2009

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

To the School Board of  
Independent School District No. 196  
Rosemount, 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. 196 (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2009. These basic financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

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

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

*Malloy, Montague, Karnowski, Radosевич & Co., P.A.*

November 10, 2009

INDEPENDENT SCHOOL DISTRICT NO. 196

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures
<b>U.S. Department of Agriculture</b>		
Passed through Minnesota Department of Education		
Child nutrition cluster		
School Breakfast Program	10.553	\$ 327,305
National School Lunch Program	10.555	2,484,905
Special Milk Program for Children	10.556	<u>2,322</u>
Total child nutrition cluster		2,814,532
<b>U.S. Department of Education</b>		
Direct		
Indian Education – Grants to Local Educational Agencies	84.060	33,725
Magnet Schools Assistance	84.165	1,724,554
Passed through Minnesota Department of Education		
Special education cluster		
Special Education – Grants to States	84.027	5,174,682
Special Education – Preschool Grants	84.173	<u>264,823</u>
Total special education cluster		5,439,505
Adult Education – Basic Grants to States	84.002	116,523
Title I – Grants to Local Educational Agencies	84.010	801,610
Vocational Education – Basic Grants to States (Perkins III)	84.048	253,267
Special Education – Grants for Infants and Families With Disabilities	84.181	55,949
Safe and Drug-Free Schools and Communities – State Grants	84.186	50,778
Innovative Education Program Strategies	84.298	363
Education Technology – State Grants	84.318	130,282
English Language Acquisition Grants	84.365	164,071
Improving Teacher Quality – State Grants	84.367	<u>573,633</u>
Total federal awards		<u>\$ 12,158,792</u>

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

Note 2: Non-monetary assistance of \$237,217 is reported in this schedule, representing the value of commodities received and disbursed for the U.S. Department of Agriculture National School Lunch Program (CFDA No. 10.555).



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

To the School Board of  
Independent School District No. 196  
Rosemount, 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. 196 (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. 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 accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the deficiency described in the accompanying Schedule of findings and Questioned costs as Finding 2009-1 to be a significant deficiency in internal control over financial reporting.

(continued)

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we do not consider the significant deficiency described previously as Finding 2009-1 to be 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*.

The District's response to the finding identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. 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 School Board, management of the District, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Melloy, Montague, Karnowski, Radzewich & Co., P.A.*

November 10, 2009



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS

APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL

OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the School Board of  
Independent School District No. 196  
Rosemount, Minnesota

**Compliance**

We have audited the compliance of Independent School District No. 196 (the District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

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

**Internal Control Over Compliance**

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

(continued)

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

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

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

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

*Malloy, Montague, Karczewski, Radosevich & Co., P.A.*

November 10, 2009



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

To the School Board of  
Independent School District No. 196  
Rosemount, 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. 196 (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2009.

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

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

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

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

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

November 10, 2009



INDEPENDENT SCHOOL DISTRICT NO. 196

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

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2009-1 Segregation of Duties**

**Criteria** – Internal control over financial reporting.

**Condition** – Independent School District No. 196 (the District) has limited segregation of duties over cash receipts collected at sites outside of the District's central business office. At the various district school sites, one individual is responsible for: the collection of cash receipts, preparing the deposits, and creating the initial records used to record the receipts. There is no verification of cash collections by someone independent of the cash deposit process.

**Cause** – The limited segregation of duties is primarily caused by the limited size of the District's business office staff at each school site.

**Questioned Costs** – Not applicable.

**Context** – This is a current year finding.

**Effect** – One important element of internal accounting controls is an adequate segregation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction. A lack of segregation of duties subjects the District to a higher risk that errors or fraud could occur and not be detected in a timely manner in the normal course of business.

**Recommendation** – We recommend that someone not involved in the initial receipt and deposit of cash perform procedures to verify that all cash collected at the various district school sites is being deposited, such as having the District's business office staff obtain and review original documentation for cash received at the schools.

**Corrective Action Plan (CAP)**

**Actions Planned** – The District intends to review the controls over cash receipts and work with the District's financial auditors to review specific weaknesses identified during the annual audit and actions needed to eliminate or mitigate this internal control weakness.

**Official Responsible for CAP** – Jeffrey Solomon, Director of Finance and Operations.

**Planned Completion Date** – June 30, 2010.

**Disagreement With or Explanation of Finding** – The District has no disagreement with the finding.

**Plan to Monitor** – Director of Finance and Operations Jeffrey Solomon will make the entire business office aware of its objective to address this condition and supervise the progress of planned actions during the year.

INDEPENDENT SCHOOL DISTRICT NO. 196

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

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

None.

**D. FINDINGS – MINNESOTA LEGAL COMPLIANCE AUDIT**

None.

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

None.



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

To the School Board of  
Independent School District No. 196  
Rosemount, 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. 196 (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2009. These basic financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

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

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

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

November 10, 2009

INDEPENDENT SCHOOL DISTRICT NO.196

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

		Audit	UFARS	Audit – UFARS
<b>General Fund</b>				
Total revenue		\$ 289,018,723	\$ 289,018,722	\$ 1
Total expenditures		\$ 319,653,948	\$ 319,653,947	\$ 1
Reserved				
403	Staff development	\$ -	\$ -	\$ -
405	Deferred maintenance	\$ -	\$ -	\$ -
406	Health and safety	\$ 913,628	\$ 913,628	\$ -
407	Capital projects levy	\$ 4,041	\$ 4,041	\$ -
408	Cooperative revenue	\$ -	\$ -	\$ -
411	Severance pay	\$ -	\$ -	\$ -
414	Operating debt	\$ -	\$ -	\$ -
416	Levy reduction	\$ -	\$ -	\$ -
417	Taconite building maintenance	\$ -	\$ -	\$ -
419	Encumbrances	\$ -	\$ -	\$ -
423	Certain teacher programs	\$ -	\$ -	\$ -
424	Operating capital	\$ 1,482,645	\$ 1,482,645	\$ -
426	\$25 taconite	\$ -	\$ -	\$ -
427	Disabled accessibility	\$ -	\$ -	\$ -
428	Learning and development	\$ -	\$ -	\$ -
434	Area learning center	\$ 841,376	\$ 841,376	\$ -
435	Contracted alternative programs	\$ -	\$ -	\$ -
436	State approved alternative program	\$ -	\$ -	\$ -
438	Gifted and talented	\$ -	\$ -	\$ -
441	Basic skills programs	\$ -	\$ -	\$ -
445	Career and technical programs	\$ -	\$ -	\$ -
446	First grade preparedness	\$ -	\$ -	\$ -
449	Safe school crime	\$ (185,486)	\$ (185,486)	\$ -
450	Pre-kindergarten	\$ -	\$ -	\$ -
451	QZAB payments	\$ -	\$ -	\$ -
452	OPEB liability not in trust	\$ -	\$ -	\$ -
453	Unfunded severance and retirement levy	\$ -	\$ -	\$ -
Unreserved				
418	Severance – insurance premiums	\$ -	\$ -	\$ -
422	Unreserved – undesignated	\$ 36,612,353	\$ 36,612,353	\$ -
<b>Food Service</b>				
Total revenue		\$ 10,915,564	\$ 10,915,564	\$ -
Total expenditures		\$ 11,324,306	\$ 11,324,305	\$ 1
Reserved				
411	Severance pay	\$ -	\$ -	\$ -
419	Encumbrances	\$ -	\$ -	\$ -
452	OPEB liability not in trust	\$ -	\$ -	\$ -
Unreserved				
418	Severance – insurance premiums	\$ -	\$ -	\$ -
422	Unreserved – undesignated	\$ 2,253,820	\$ 2,253,820	\$ -
<b>Community Service</b>				
Total revenue		\$ 8,547,003	\$ 8,547,003	\$ -
Total expenditures		\$ 9,791,788	\$ 9,791,788	\$ -
Reserved				
411	Severance	\$ -	\$ -	\$ -
419	Encumbrances	\$ -	\$ -	\$ -
426	\$25 taconite	\$ -	\$ -	\$ -
431	Community education	\$ 561,757	\$ 561,757	\$ -
432	ECFE	\$ 87,035	\$ 87,035	\$ -
444	School readiness	\$ 62,688	\$ 62,688	\$ -
447	Adult basic education	\$ 221,195	\$ 221,195	\$ -
452	OPEB liability not in trust	\$ -	\$ -	\$ -
Unreserved				
418	Severance – insurance premiums	\$ -	\$ -	\$ -
422	Unreserved – undesignated	\$ -	\$ -	\$ -
<b>Building Construction</b>				
Total revenue		\$ 47,868	\$ 47,868	\$ -
Total expenditures		\$ 7,669,536	\$ 7,669,535	\$ 1
Reserved				
407	Capital projects levy	\$ -	\$ -	\$ -
409	Alternative facility program	\$ 1,489,381	\$ 1,489,381	\$ -
413	Project funded by COP	\$ -	\$ -	\$ -
419	Encumbrances	\$ -	\$ -	\$ -
Unreserved				
422	Unreserved – undesignated	\$ 3,446,148	\$ 3,446,148	\$ -

INDEPENDENT SCHOOL DISTRICT NO.196

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

	<u>Audit</u>	<u>UFARS</u>	<u>Audit – UFARS</u>
<b>Debt Service</b>			
Total revenue	\$ 18,760,669	\$ 18,760,668	\$ 1
Total expenditures	\$ 18,798,833	\$ 18,798,832	\$ 1
Reserved			
425 Bond refundings	\$ 2,295	\$ 2,295	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 7,376,633	\$ 7,376,633	\$ –
<b>Trust</b>			
Total revenue	\$ 1,947,531	\$ 1,947,532	\$ (1)
Total expenditures	\$ 1,839,372	\$ 1,839,372	\$ –
Reserved			
419 Encumbrances	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 517,754	\$ 517,755	\$ (1)
<b>Agency</b>			
Unreserved			
422 Unreserved – undesignated	\$ –	\$ –	\$ –
<b>Internal Service</b>			
Total revenue	\$ 824,213	\$ 824,213	\$ –
Total expenditures	\$ 773,658	\$ 773,658	\$ –
Reserved			
419 Encumbrances	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ (2,225,291)	\$ (2,225,291)	\$ –
<b>OPEB Revocable Trust</b>			
Total revenue	\$ 39,711,037	\$ 39,711,037	\$ –
Total expenditures	\$ 4,660,282	\$ 4,660,282	\$ –
Reserved			
419 Encumbrances	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 32,314,931	\$ 32,314,931	\$ –
<b>OPEB Irrevocable Trust</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Reserved			
Unreserved			
422 Unreserved – undesignated	\$ –	\$ –	\$ –
<b>OPEB Debt Service</b>			
Total revenue	\$ 226	\$ 227	\$ (1)
Total expenditures	\$ –	\$ –	\$ –
Reserved			
425 Bond refundings	\$ –	\$ –	\$ –
Unreserved			
422 Unreserved – undesignated	\$ 328,709	\$ 328,709	\$ –

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

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

**Unaudited Data Reporting Elements**

**Fiscal Year 2009 Safe School Maintenance of Effort**

Total expenditures	\$ 6,148,827
FTE	103.348

**Fiscal Year 2009 Operating Capital Transfer**

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