

John Bergs
Activities Director
Margot Hansen
Director of Teaching & Learning
Jeff Heine
Buildings & Grounds Director



Chuck Keller
Business Director
Angie Kahle
Student Support Services Director
Dorothy Koller
Community Education Director

REGULAR BOARD MEETING

**District Office, 130 South Willow Street, Belle Plaine, MN 56011
6:00 PM Monday, December 23, 2013**

Our mission is to pursue excellence in academics, programming, and the social and emotional development of our students. Fostering a culture of kindness, inclusion, and pride in ourselves, our school, and our community.

1. Call to Order:

2. Acknowledgment of Visitors and Special Presentations:

1. <u>MN Partnership for Collaborative Curriculum:</u>	Dr. Smith	<u>3</u>
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3. Other Items as Brought Before the Board & Consideration of Agenda:

4. Consensus Items:

1. <u>Previous Board Meeting Minutes:</u>		<u>4</u>
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2. <u>Approve Monthly Expenditures:</u>		<u>9</u>
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3. Student Enrollment:

4. <u>Donations:</u>		<u>24</u>
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5. Personnel:

5. Discussion Items:

1. <u>Superintendent Update:</u>	Dr. Smith
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2. <u>Board Member Reports:</u>	Board Members
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3. <u>Building Administrator Reports:</u>	Building Administrators	<u>26</u>
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6. Action Items:

1. <u>Approval of 2014 Payable Levy:</u>	Dr. Smith/Mr. Keller	<u>30</u>
2. <u>Approval of 2012-2013 Audit Report:</u>	Dr. Smith/Mr. Keller	<u>31</u>
3. <u>Approval to Bring Activity Accounts Under Board Authority:</u>	Dr. Smith/Mr. Keller	
4. <u>Approve Policy Revisions:</u>	Dr. Smith	<u>118</u>
5. <u>Set Organizational Meeting Date and Time:</u>	Dr. Smith	<u>155</u>
7. <u>Upcoming Meetings:</u>	Dr. Smith	
8. <u>Adjourn:</u>		

Board Clerk

Date

Minnesota Partnership for Collaborative Curriculum

A grassroots initiative among school districts to create comprehensive open education resources (OER) through the Partnership for Collaborative Curriculum is underway. Over 22 districts have committed to fund the initiative by contributing approximately one dollar per ADM. The goal is to create course work in a digital format in the four core subject areas for grades 3-12. At the conclusion of the development project, all materials will be shared publicly under a creative commons license.

The benefits to all districts include:

- Access to high quality curriculum aligned to standards and available at minimal cost;
- Local control over the curriculum to edit, remove, add or customize elements of the content;
- Facilitation of moving toward 1-1 device initiatives;
- Improving capacity for personalized learning;
- Training opportunities for teachers to develop digital content and become skilled in delivering personalized learning through digital content.

This initiative is an extension of collaborative efforts by the Minnesota Learning Commons, and the MDE OER Initiative with Achieve, Inc. Minnesota Department of Education staff have been involved in updates about the project.

Further details can be found in the [Organizational plan \(goo.gl/d9i42K\)](http://goo.gl/d9i42K), which contains details on the organization and outcomes, along with an Agreement Request Form to indicate your interest in joining. Additionally, the website at <http://bit.ly/collaborativecurriculum> includes examples of projects already launched.

Next steps include soliciting proposals from partner districts to sponsor development of individual courses, planning teacher training, and beginning work on curriculum development. Communications to districts throughout the state will continue to ensure all districts are aware of the opportunity to join.

For more information or to join the partnership contact:

Jon Voss, Principal of Academic Programs, jvoss@district287.org
Jessica Wiley, Program Manager, jesswiley@comcast.net

Minutes of Regular Board Meeting

MINUTES WILL NOT BE APPROVED UNTIL THE NEXT BOARD MEETING

The School Board of Belle Plaine Public Schools

A Regular Board Meeting of the Board of Belle Plaine Public Schools was held Monday, November 25, 2013, beginning at 6:00 PM in the District Center - Board Room.

1. Call to Order:

Chairperson Lenz called the meeting to order at 6:02.

2. Acknowledgment of Visitors and Special Presentations:

The regular monthly meeting of the Belle Plaine School Board was called to order by Chairperson Lenz on Monday, November 25, 2013 at 6:02 pm at the District Center Board Room with the following members present: Lenz, Daly, Nagel, Bigaouette, Steinhagen, Ludvik and Supt. Smith.

2. 1. Ramp Up to Readiness Presentation:

High School Principal Dave Kreft shared information about the Ramp Up to Readiness program. This program is facilitated by the University of Minnesota. It is a curriculum to increase student awareness about their career and college readiness by the time they graduate from high school. Administration is recommending that we make application to this program to receive the curriculum materials to implement the program during the 14-15 or 15-16 school years.
Presenter: Mr. David Kreft

2. 2. Recognize Fall Activities State Tournament Participants:

Congratulations also to our volleyball team as they recently won the consolation championship at the state VB tournament. Coach Koch and the team were present to talk about their successful season and their state tournament experience.
Presenter: Coach Koch

2. 3. Flipped Classroom Presentation:

Math teacher, Melissa Hanson, presented information to the board regarding her experiences with "flipping" her math classroom. She discussed how she creates her lessons, how students access the materials and the benefits and/or negatives to this teaching style.
Presenter: Melissa Hanson

2. 4. Review of Vision Card E - Management of Resources:

Throughout the school year, we take a look at updated information regarding our district goals that are spelled out in our Vision Cards. This month, our review is for Vision Card E: the Management of Resources - Human, Financial and Physical. The updated statistics will show up in the peach colored/13-14 box.
Presenter: Dr. Smith

3. Other Items as Brought Before the Board & Consideration of Agenda:

Chairperson Lenz asked if there were any items that need to be brought before the board and for consideration of the Agenda.

Motion by Daly and second by Nagel to approve the agenda as presented. Motion carried unanimously.

4. Consensus Items:

If any board member has concerns about the adoption of the following consensus items, please acknowledge the Chairperson prior to the final vote. If there are no concerns, these items will be voted on as a group.

Motion by Bigaouette and second by Ludvik to approve all of the following consensus items. Motion carried unanimously.

4. 1. Previous Board Meeting Minutes:

Enclosed are the October 28, 2013 Regular Board Meeting minutes and the November 7, 2013 Special Board Meeting minutes for your review and adoption.

4. 2. Approve Monthly Expenditures:

At the board finance meeting, expenditures for the month of November were reviewed. Administration recommends approval of the November 2013 disbursements totaling \$1,489,745.01. This includes hand payables of \$196,824.44 and electronic payments of \$1,076,631.68.

4. 3. Personnel:

Approve the hire of Mary Moriarty as a long term substitute for Cerisse Murphy from November 13, 2013 to December 20, 2013.

Approve a leave of absence for Rita Iverson from December 2, 2013 to January 2, 2014 (no substitute required).

4. 4. Donations:

Date	Donor	Item and Nature of Donation/Gift	Value or Amount
10.12.13	Give with Target	Chatfield Elementary	\$35.00
10.29.13	State Bank of Belle Plaine	For High School Planners	\$750.00

4. 5. Student Enrollment:

Approve a St. Peter 9th Grade resident to attend Belle Plaine High School effective November 4, 2013.

Approve a Belle Plaine 1st grade resident to attend iQ Academy online school for the 2013-14 school year.

4. 6. Memberships:

Recommend the board approve the renewal of our Synergy & Leadership Exchange membership for 2013-2014 at \$350.00.

5. Discussion Items:

5. 1. Superintendent Update:

Superintendent Smith provided updates on current school activities, training sessions for new board members, The Holiday Express that will be held on Saturday 12/7 at the high school (note new location), Truth in Taxation Hearing on 12/9, board/admin planning retreat, etc.

Presenter: Dr. Smith

5. 2. Board Member Reports:

Director Nagel reported on the most recent SW Metro Cooperative meeting. Highlights were a presentation on Career & Technical Programs, Receipt of a \$28,000 grant, discussion of a proposed School Safety plan by the coop school resource officer, and the sale of the final half of the Crosby Park Site.

Presenter: Director Nagel

5. 3. Building Administrator Reports:

Building administrators have submitted monthly updates to the school board regarding current happenings and issues within their buildings/areas. Please see attachments for information on what is happening in each of their buildings.

Presenter: Building Administrators

6. Action Items:

6. 1. Adopt Resolution Authorizing Issuance of Certificates of Election:

It is recommended that the board approve the resolution to authorize issuance of certificates of election and to direct the school district clerk to perform other election related duties. Upon approval of this resolution, certificates of election will be conveyed upon Dan Giesen, Joe Vandermark and Dan Gardner. In addition, board members-elect will receive a form of acceptance of office and oath of office in the manner recommended within our election manual. Administration recommends approval of the attached resolution and that the chair & clerk sign certificates of election for each elected candidate.

Presenter: Dr. Smith

Motion by Daly and second by Bigaouette to approve the resolution authorizing the issuance of certificates of election to Dan Giesen, Joe Vandermark and Dan Gardner. Motion carried unanimously with a 6-0 roll call.

6. 2. Authorize Submission of "Ramp Up to Readiness" Grant Proposal:

Mr. Kreft has previously explained the Ramp Up to Readiness program to members of the board. The administration has been reviewing this program for some time and had believed that our grant proposal to join the program was due in January. We have recently learned that our proposal is due by November 27th as

we are submitting for both our JH and SH buildings.

The grant proposal is essentially a request to implement the Ramp Up to Readiness program and a commitment to implement the program according to the guidelines set forth within the program. If selected, the program is free to the district and we will be told if we are able to implement the program in the next school year or if we will begin during the 2015-16 school year.

Administration recommends submission of this Ramp Up to Readiness grant proposal.

Presenter: Dr. Smith/Mr. Kreft

Motion by Ludvik and second by Nagel to approve the submission of the "Ramp Up to Readiness" grant proposal. Motion carried unanimously.

6. 3. Approve Ag Land Rental Agreement:

The district has received land rental proposals for our 73 acres of farmland. The past rental rate for our land was \$115/acre. Final due date for proposals coming back to our office was Friday, November 22. Proposals submitted will be for a period of three years with the ability of the district to cancel at the conclusion of each year.

The district received four proposals and recommends acceptance of the proposal from Robert E Schultz for \$191 per acre for three years.

Presenter: Dr. Smith

Motion by Nagel and second by Daly to approve the land rental agreement submitted by Robert E. Schultz in the amount of \$191/acre for three consecutive years. Motion carried unanimously.

6. 4. Approve Non-Union Contract Settlements for 13-14 & 14-15:

There are several individual employee contracts in the district that expired on June 30, 2013. The following recommendations are made for contract adjustments for these two years:

	12-13	13-14	14-15	
Amy Franck	\$19.25	\$19.85	\$20.35	(inc in 403b match from \$500 to \$800)
Kris Davis	\$16.75	\$17.50	\$18.00	(inc in 403b match & inc vac to 15 yr 2)
L Sawatzky	\$17.00	\$17.50	\$18.00	
Ken Wick	\$66,950	\$68,960	\$71,030	
Chuck Keller	\$82,400	\$84,875	\$87,420	(health ins as per teacher's agreement)

Both Ken and Chuck salary increases are based on 3%

Recommendation is for approval for all of these salary adjustments with adjustments retroactive to July 1, 2013.

Presenter: Dr. Smith

Motion by Biagouette and second by Nagel to approve the Non-Union contract Settlements for 2013-14 and 2014-15 retroactively to July 1, 2013. Motion carried unanimously.

6. 5. Policy Review:

We continue to review our current district policies and are now into the 600 series of policies. The policies we will be reviewing for this meeting are 526 - Hazing Prohibition; 530 - Immunization Requirements; 532 - Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds; 601- School District Curriculum & Instruction Goals; 602 - Organization of School Calendar and School Day. I have attached copies of our current policies and the revised policies as recommended by MSBA. Recommendation is to approve the revisions for these policies.

Presenter: Dr. Smith

Motion by Nagel and second by Daly to approve the following policy revisions: Policy 526, 530, 532, 601 and 602. Motion carried unanimously.

7. Upcoming Meetings:

Tuesday, Dec 3 6:30 p.m. Phase I Board Member Training
Monday, Dec 9 6:00 p.m. Truth in Taxation Hearing
Board Work Session to Follow
Monday, Dec 23 5:30 p.m. Finance Committee
6:00 p.m. Regular Board Meeting
Monday, Jan. 6 6:00 p.m. Organizational Board Meeting

8. Adjourn:

Motion by Nagel and second by Bigaouette to adjourn at 7:37 pm. Motion carried unanimously.

**Belle Plaine Public Schools
Pre Payment Report**

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	2649	N	AARP	V40601	41997	866220	174.00	0.00	174.00	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$174.00			
1	3753	N	AG POWER ENTEPRISES INC	V40601	42071	551123	8.07	0.00	8.07	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$8.07			
1	5398	N	AIDEN LADD	V40601	42063	12142013	60.00	0.00	60.00	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$60.00			
1	1125	N	BELLE PLAINE HERALD	V40601	41751	15868	402.50	0.00	402.50	12/05/2013	12/05/2013	12/05/2013
							Check Amount:		\$402.50			
1	5945	N	BRADLEY LAWSON	V40601	42059	12142013	120.00	0.00	120.00	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$120.00			
1	4514	N	BSN Sports/Collegiate Pacific	V40601	41756	95605389	4,284.00	0.00	4,284.00	12/05/2013	12/05/2013	12/05/2013
							Check Amount:		\$4,284.00			
1	5952	N	CARSEN LADD	V40601	42064	12142013	70.00	0.00	70.00	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$70.00			
1	6265	N	CENTRAL RAIDERS BOYS BASKETV	V40601	41993	01112014	95.00	0.00	95.00	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$95.00			
1	1262	N	CITY OF BELLE PLAINE	V40601	41758	00002983	370.00	0.00	370.00	12/05/2013	12/05/2013	12/05/2013
1	1262	N	CITY OF BELLE PLAINE	V40601	41750	00002984	59.33	0.00	59.33	12/05/2013	12/05/2013	12/05/2013
1	1262	N	CITY OF BELLE PLAINE	V40601	42070	00002985	893.75	0.00	893.75	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$1,323.08			
1	4565	N	DE LAGE LANDEN	V40601	41990	20397531	418.00	0.00	418.00	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$418.00			
1	1358	N	DENNIS LAWSON	V40601	42060	12072013	140.00	0.00	140.00	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$140.00			
1	5280	Y	EARL GRANSEE	V40601	41886	12032013	55.00	0.00	55.00	12/11/2013	12/11/2013	12/11/2013
							Check Amount:		\$55.00			
1	5579	N	EDUCATORS BENEFIT CONSULTA	V40601	41770	20841	200.00	0.00	200.00	12/09/2013	12/09/2013	12/09/2013
							Check Amount:		\$200.00			
1	3249	N	GATCHELL IMAGING PRODUCTS	V40601	41884	21722	2,779.72	0.00	2,779.72	12/11/2013	12/11/2013	12/11/2013
							Check Amount:		\$2,779.72			

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Pre Payment Report**

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	4840	N	GENERAL PARTS	V40601	42069	5510603	264.51	0.00	264.51	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$264.51			
1	1528	N	GROTH MUSIC	V40601	42073	2129526	34.95	0.00	34.95	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$34.95			
1	5478	N	JORDAN COMMUNITY ED.	V40601	41994	12032013	35.00	0.00	35.00	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$35.00			
1	5946	N	JOSH TERRIO	V40601	42062	12072013	160.00	0.00	160.00	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$160.00			
1	5631	N	KERRI WILLIAMSON	V40601	41991	09252013	8.29	0.00	8.29	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$8.29			
1	6174	N	KID TALK, INC	V40601	42027	2013-10228	11,718.75	0.00	11,718.75	12/17/2013	12/17/2013	12/17/2013
							Check Amount:		\$11,718.75			
1	4843	N	KRIS ANN KRAUSE	V40601	41996	SESSION 2	210.00	0.00	210.00	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$210.00			
1	1707	N	LANGE'S PLUMBING & HEATING	V40601	42072	123733	500.00	0.00	500.00	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$500.00			
1	1784	N	MASA	V40601	41887	1/1/2014	816.00	0.00	816.00	12/11/2013	12/11/2013	12/11/2013
							Check Amount:		\$816.00			
1	6065	N	MATT RUEHLING	V40601	42061	12072013	140.00	0.00	140.00	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$140.00			
1	5578	N	MAYO CLINIC HEALTH SYSTEMS	V40601	41762	ST2011140000NO	166.00	0.00	166.00	12/05/2013	12/05/2013	12/05/2013
							Check Amount:		\$166.00			
1	4012	N	MEDCO	V40601	41755	41750465	68.79	0.00	68.79	12/05/2013	12/05/2013	12/05/2013
							Check Amount:		\$68.79			
1	4145	N	MEDICAREBLUE RX	V40601	42067	30270542	313.50	0.00	313.50	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$313.50			
1	1812	N	MESPA	V40601	42028	02052014	350.00	0.00	350.00	12/17/2013	12/17/2013	12/17/2013
							Check Amount:		\$350.00			
1	2856	N	MINNESOTA BOARD OF SCH ADM	V40601	41761	12052013	75.00	0.00	75.00	12/05/2013	12/05/2013	12/05/2013
1	2856	N	MINNESOTA BOARD OF SCH ADM	V40601	41760	12052013	75.00	0.00	75.00	12/05/2013	12/05/2013	12/05/2013

Belle Plaine Public Schools Pre Payment Report

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	2856	N	MINNESOTA BOARD OF SCH ADM	V40601	41759	12052013	75.00	0.00	75.00	12/05/2013	12/05/2013	12/05/2013
							Check Amount:		\$225.00			
1	3979	N	MRCI MANKATO	V40601	41752	F58671	125.00	0.00	125.00	12/05/2013	12/05/2013	12/05/2013
							Check Amount:		\$125.00			
1	1885	N	MSBA	V40601	41885	07748Q5C8H5	344.57	0.00	344.57	12/11/2013	12/11/2013	12/11/2013
1	1885	N	MSBA	V40601	41749	07583Y2S6X4	360.00	0.00	360.00	12/04/2013	12/04/2013	12/04/2013
							Check Amount:		\$704.57			
1	1889	N	MULTILINGUAL WORD INC	V40601	41754	110713-604	125.80	0.00	125.80	12/05/2013	12/05/2013	12/05/2013
1	1889	N	MULTILINGUAL WORD INC	V40601	41883	112613-604	90.80	0.00	90.80	12/11/2013	12/11/2013	12/11/2013
							Check Amount:		\$216.60			
1	1987	N	POST OFFICE	V40601	41995	12162013	200.00	0.00	200.00	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$200.00			
1	6111	N	RAM MUTUAL INSURANCE COMP	V40601	42058	162728	3,795.66	0.00	3,795.66	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$3,795.66			
1	6110	N	RIVERPORT INSURANCE COMPAN	V40601	42030	82650	643.20	0.00	643.20	12/17/2013	12/17/2013	12/17/2013
1	6110	N	RIVERPORT INSURANCE COMPAN	V40601	42029	82651	11,624.82	0.00	11,624.82	12/17/2013	12/17/2013	12/17/2013
							Check Amount:		\$12,268.02			
1	4612	N	ROCHELLE GRILLA	V40601	41769	12062013	134.70	0.00	134.70	12/09/2013	12/09/2013	12/09/2013
							Check Amount:		\$134.70			
1	4562	N	SARA LINQUIST	V40601	41992	175	800.00	0.00	800.00	12/16/2013	12/16/2013	12/16/2013
							Check Amount:		\$800.00			
1	2066	N	SCHINDLER ELEVATOR CORP	V40601	42078	8103621782	449.34	0.00	449.34	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$449.34			
1	2114	N	SHERI PROKOSCH	V40601	42066	11232013	81.75	0.00	81.75	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$81.75			
1	2122	N	SKATETIME	V40601	41757	8251	1,019.50	0.00	1,019.50	12/05/2013	12/05/2013	12/05/2013
							Check Amount:		\$1,019.50			
1	2137	N	SOUTH CENTRAL ECSU	V40601	42079	14546	6,109.10	0.00	6,109.10	12/18/2013	12/18/2013	12/18/2013
							Check Amount:		\$6,109.10			
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	41910	11444	22,881.74	0.00	22,881.74	12/11/2013	12/11/2013	12/11/2013
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	42068	11457	3,267.07	0.00	3,267.07	12/18/2013	12/18/2013	12/18/2013

Belle Plaine Public Schools Pre Payment Report

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	41909	11414	1,260.00	0.00	1,260.00	12/11/2013	12/11/2013	12/11/2013
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	41908	11429	321.88	0.00	321.88	12/11/2013	12/11/2013	12/11/2013
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	41907	11446	14,754.75	0.00	14,754.75	12/11/2013	12/11/2013	12/11/2013
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	41753	11393	10,022.37	0.00	10,022.37	12/05/2013	12/05/2013	12/05/2013
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	42026	11467	8,349.78	0.00	8,349.78	12/17/2013	12/17/2013	12/17/2013
1	6138	N	SOUTHWEST METRO EDUCATION	V40601	42025	11387	10,509.66	0.00	10,509.66	12/17/2013	12/17/2013	12/17/2013
									Check Amount:	\$71,367.25		
1	4215	N	STATE of MN DEPT PUB. SAFETY	V40601	42077	ABR0080687I	50.00	0.00	50.00	12/18/2013	12/18/2013	12/18/2013
1	4215	N	STATE of MN DEPT PUB. SAFETY	V40601	42076	ABR0080714I	30.00	0.00	30.00	12/18/2013	12/18/2013	12/18/2013
1	4215	N	STATE of MN DEPT PUB. SAFETY	V40601	42075	ABR0080715I	20.00	0.00	20.00	12/18/2013	12/18/2013	12/18/2013
									Check Amount:	\$100.00		
1	2157	N	STEFFEN HARDWARE	V40601	42074	NOVEMBER	142.59	0.00	142.59	12/18/2013	12/18/2013	12/18/2013
									Check Amount:	\$142.59		
1	4275	N	STEPHANIE PRESSLEY	V40601	41768	12082013	165.00	0.00	165.00	12/09/2013	12/09/2013	12/09/2013
									Check Amount:	\$165.00		
1	2188	N	TAHER INC	V40601	41771	0038855-IN	63,105.39	0.00	63,105.39	12/09/2013	12/09/2013	12/09/2013
									Check Amount:	\$63,105.39		
1	6283	N	TYLER O'BRIEN	V40601	42065	12122013	20.00	0.00	20.00	12/18/2013	12/18/2013	12/18/2013
									Check Amount:	\$20.00		
1	2573	N	WHITEWATER WIRELESS INC	V40601	42080	R1301013104	2,100.00	0.00	2,100.00	12/18/2013	12/18/2013	12/18/2013
									Check Amount:	\$2,100.00		
									Report Total:	\$188,044.63		

*Does not meet minimum amount
**Exceeds maximum amount

Electronic

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
p405p2	0716	32179	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	Y	11/27/2013	N	USD	87.82
p405p2	0716	32180	SBC		WX	1	1977	PERA	N	Y	11/27/2013	N	USD	2,010.10
p405p2	0716	32181	SBC		WX	1	2329	BLUE CROSS BLUE SHIELD of MN	N	Y	11/27/2013	N	USD	-12.50
p405p2	0716	32181	SBC		WX	1	2329	BLUE CROSS BLUE SHIELD of MN	N	Y	11/27/2013	N	USD	12.50
p405p2	0716	32182	SBC		WX	1	2330	FEDERAL	N	Y	11/27/2013	N	USD	413.69
p405p2	0716	32182	SBC		WX	1	2330	FEDERAL	N	Y	11/27/2013	N	USD	453.38
p405p2	0716	32182	SBC		WX	1	2330	FEDERAL	N	Y	11/27/2013	N	USD	1,938.36
p405p2	0716	32183	SBC		WX	1	2331	STATE OF MINNESOTA	N	Y	11/27/2013	N	USD	209.63
P40602	0716	32248	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2013	N	USD	965.98
P40602	0716	32248	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2013	N	USD	729.85
P40602	0716	32248	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2013	N	USD	276.38
P40602	0716	32248	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2013	N	USD	129.26
P40602	0716	32248	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2013	N	USD	27.40
P40602	0716	32248	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2013	N	USD	20.84
P40602	0716	32249	SBC		WX	1	2800	MII LIFE - SELECT ACCOUNT	N	Y	11/22/2013	N	USD	270.84
p40602	0716	32250	SBC		WX	1	1486	FRONTIER	N	Y	11/25/2013	N	USD	1,780.49
p40602	0716	32250	SBC		WX	1	1486	FRONTIER	N	Y	11/25/2013	N	USD	117.48
p40602	0716	32250	SBC		WX	1	1486	FRONTIER	N	Y	11/25/2013	N	USD	101.37
p40602	0716	32250	SBC		WX	1	1486	FRONTIER	N	Y	11/25/2013	N	USD	94.91
P406P1	0716	32269	SBC		WX	1	1555	HEALTH PARTNERS	N	N	12/5/2013	N	USD	11,219.07
P406P1	0716	32270	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	N	12/5/2013	N	USD	38,469.96
P406P1	0716	32270	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	N	12/5/2013	N	USD	117.26
P406P1	0716	32271	SBC		WX	1	1977	PERA	N	N	12/5/2013	N	USD	11,385.27
P406P1	0716	32271	SBC		WX	1	1977	PERA	N	N	12/5/2013	N	USD	297.18
P406P1	0716	32272	SBC		WX	1	2330	FEDERAL	N	N	12/5/2013	N	USD	24,792.76
P406P1	0716	32272	SBC		WX	1	2330	FEDERAL	N	N	12/5/2013	N	USD	9,698.76
P406P1	0716	32272	SBC		WX	1	2330	FEDERAL	N	N	12/5/2013	N	USD	40,777.26
P406P1	0716	32272	SBC		WX	1	2330	FEDERAL	N	N	12/5/2013	N	USD	62.10
P406P1	0716	32272	SBC		WX	1	2330	FEDERAL	N	N	12/5/2013	N	USD	88.14
P406P1	0716	32272	SBC		WX	1	2330	FEDERAL	N	N	12/5/2013	N	USD	376.80
P406P1	0716	32273	SBC		WX	1	2331	STATE OF MINNESOTA	N	N	12/5/2013	N	USD	11,641.00
P406P1	0716	32273	SBC		WX	1	2331	STATE OF MINNESOTA	N	N	12/5/2013	N	USD	51.22
P406P1	0716	32274	SBC		WX	1	2581	MN CHILD SUPPORT CENTER	N	N	12/5/2013	N	USD	654.00
P406P1	0716	32275	SBC		WX	1	2735	MII LIFE - VEBA/HSA	N	N	12/5/2013	N	USD	2,189.21
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	1,114.98
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	725.00

Electronic

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	1,727.10
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	100.00
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	1,915.00
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	4,404.36
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	612.38
P406P1	0716	32276	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2013	N	USD	876.52
P406P1	0716	32324	SBC		WX	1	2330	FEDERAL	N	N	12/11/2013	N	USD	1.42
P406P1	0716	32324	SBC		WX	1	2330	FEDERAL	N	N	12/11/2013	N	USD	6.12
P406P1	0716	32324	SBC		WX	1	2330	FEDERAL	N	N	12/11/2013	N	USD	2.54
P406P1	0716	32324	SBC		WX	1	2330	FEDERAL	N	N	12/11/2013	N	USD	10.86
P40602	0716	32339	SBC		WX	1	2336	XCEL ENERGY	N	N	12/4/2013	N	USD	5,904.55
P40602	0716	32339	SBC		WX	1	2336	XCEL ENERGY	N	N	12/4/2013	N	USD	5,808.58
P40602	0716	32340	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/4/2013	N	USD	2,160.52
P40602	0716	32340	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/4/2013	N	USD	1,808.54
P40602	0716	32340	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/4/2013	N	USD	1,142.74
P40602	0716	32341	SBC		WX	1	2336	XCEL ENERGY	N	N	12/5/2013	N	USD	3,637.52
P40602	0716	32342	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2013	N	USD	1,272.35
P40602	0716	32342	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2013	N	USD	263.53
P40602	0716	32342	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2013	N	USD	191.67
P40602	0716	32342	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2013	N	USD	137.41
P40602	0716	32343	SBC		WX	1	2336	XCEL ENERGY	N	N	12/6/2013	N	USD	417.91
P40602	0716	32560	SBC		WX	1	2336	XCEL ENERGY	N	N	12/18/2013	N	USD	947.53
<hr/>														
PCARD														
Payroll 11/27/2013- Retro Payroll Non-Certified														
Payroll 12/05/2013- Retro- Other Contracts														
Payroll 12/05/2013														
<hr/>														
Total													\$ 523,492.72	

Hand Pays

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
P40602	0716	32257	SBC	55919	CH	1	6264	BELLE PLAINE AREA FOOD SHELF	Y	N	11/27/2013	N	USD	409.75
P40602	0716	32254	SBC	55920	CH	1	2528	DWIGHT KRUEGER	Y	N	11/27/2013	N	USD	83.00
P40602	0716	32251	SBC	55921	CH	1	1551	HASTINGS DISTRICT #200	Y	N	11/27/2013	N	USD	200.00
P40602	0716	32255	SBC	55922	CH	1	4130	J.O. VOLLEYBALL	Y	N	11/27/2013	N	USD	3,617.40
P40602	0716	32252	SBC	55923	CH	1	1660	JORDAN HIGH SCHOOL	Y	N	11/27/2013	N	USD	491.38
P40602	0716	32253	SBC	55924	CH	1	2027	REGION 2A - MSHSL	Y	N	11/27/2013	N	USD	150.00
P40602	0716	32256	SBC	55925	CH	1	5412	SYNERGY & LEADERSHIP EXCHANGE	Y	N	11/27/2013	N	USD	350.00
P406P1	0716	32277	SBC	55926	CH	1	1123	BELLE PLAINE ED ASSOC	Y	N	12/5/2013	CN	USD	4,484.94
P406P1	0716	32278	SBC	55927	CH	1	1134	BELLE PLAINE SCHOOL	Y	N	12/5/2013	CN	USD	4,478.55
P406P1	0716	32279	SBC	55928	CH	1	1178	BPESPA	Y	N	12/5/2013	CN	USD	904.92
P406P1	0716	32283	SBC	55929	CH	1	6219	COMO LAW FIRM	Y	N	12/5/2013	CN	USD	142.00
P406P1	0716	32282	SBC	55930	CH	1	6122	NATIONAL INSURANCE SERVICE	Y	N	12/5/2013	CN	USD	7.50
P406P1	0716	32282	SBC	55930	CH	1	6122	NATIONAL INSURANCE SERVICE	Y	N	12/5/2013	CN	USD	2,813.62
P406P1	0716	32280	SBC	55931	CH	1	1836	NCPERS MINNESOTA	Y	N	12/5/2013	CN	USD	16.00
P406P1	0716	32281	SBC	55932	CH	1	5961	STEWART, ZLIMEN & JUNGERS, LTD	Y	N	12/5/2013	CN	USD	122.83
P406P1	0716	32284	SBC	55933	CH	1	6257	VANDERHEYDEN LAW OFFICE P.A.	Y	N	12/5/2013	CN	USD	153.99
P40602	0716	32295	SBC	55934	CH	1	6267	BRITTANY BRENKE	Y	N	12/6/2013	CN	USD	37.97
P40602	0716	32285	SBC	55935	CH	1	1379	DON FRASER	Y	N	12/6/2013	CN	USD	10.85
P40602	0716	32293	SBC	55936	CH	1	5941	MARK SELNOW	Y	N	12/6/2013	CN	USD	109.00
P40602	0716	32291	SBC	55937	CH	1	3262	MICHAEL HANEL	Y	N	12/6/2013	CN	USD	109.00
P40602	0716	32286	SBC	55938	CH	1	1874	MNGWL	Y	N	12/6/2013	CN	USD	150.00
P40602	0716	32297	SBC	55939	CH	1	6270	MOLLY HOHN	Y	N	12/6/2013	CN	USD	597.43
P40602	0716	32292	SBC	55940	CH	1	3609	NATHAN PROSHEK	Y	N	12/6/2013	CN	USD	109.00
P40602	0716	32287	SBC	55941	CH	1	1963	PAT O'MALLEY	Y	N	12/6/2013	CN	USD	109.00
P40602	0716	32288	SBC	55942	CH	1	1992	PRAIRIE TRUCKING INC	Y	N	12/6/2013	CN	USD	31,158.32
P40602	0716	32289	SBC	55943	CH	1	2083	SCOTT COUNTY	Y	N	12/6/2013	CN	USD	1,914.08
P40602	0716	32289	SBC	55943	CH	1	2083	SCOTT COUNTY	Y	N	12/6/2013	CN	USD	1,914.08
P40602	0716	32290	SBC	55944	CH	1	2164	STIER TRANSPORTATION SERVICES	Y	N	12/6/2013	CN	USD	60,155.15
P40602	0716	32296	SBC	55945	CH	1	6269	TAMMY EKSTROM	Y	N	12/6/2013	CN	USD	12.80
P40602	0716	32294	SBC	55946	CH	1	6266	TIFFANY GROCHOWSKI	Y	N	12/6/2013	CN	USD	111.75
P40602	0716	32398	SBC	55947	CH	1	5498	GLENN MOEDE	Y	N	12/12/2013	N	USD	109.00
P40602	0716	32395	SBC	55948	CH	1	3397	JUSTIN JOHNSTON	Y	N	12/12/2013	N	USD	198.88
P40602	0716	32394	SBC	55949	CH	1	2014	RANDY JENSEN	Y	N	12/12/2013	N	USD	109.00
P40602	0716	32399	SBC	55950	CH	1	5665	ROB BISSONETTE	Y	N	12/12/2013	N	USD	109.00
P40602	0716	32397	SBC	55951	CH	1	5365	TONY DAHL	Y	N	12/12/2013	N	USD	109.00

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
KREFT DAVID	333764106	11/7/2013	11/8/2013	11/27/2013	PANERA BREAD #1315	45.02
KREFT DAVID	333764107	11/8/2013	11/8/2013	11/27/2013	U OF M PARKING	9.00
KREFT DAVID	334015989	11/8/2013	11/12/2013	11/27/2013	KWIK TRIP 33000003301	8.29
SD BELLE PLAINE	332484235	10/28/2013	10/28/2013	11/27/2013	SSI*CLASSROOM DIRECT	197.00
SD BELLE PLAINE	333023787	11/1/2013	11/1/2013	11/27/2013	OFFICE MAX	55.76
SD BELLE PLAINE	333023788	11/1/2013	11/1/2013	11/27/2013	NCS PEARSON	910.35
SD BELLE PLAINE	333498194	11/5/2013	11/6/2013	11/27/2013	FUN AND FUNCTION	51.93
SD BELLE PLAINE	333618587	11/6/2013	11/7/2013	11/27/2013	ASHA 3	225.00
SD BELLE PLAINE	333764108	11/8/2013	11/8/2013	11/27/2013	SSI*SCHOOL SPECIALTY	343.76
SD BELLE PLAINE	334854092	11/19/2013	11/20/2013	11/27/2013	SPCHBUDDIES	134.00
SD BELLE PLAINE	334854093	11/19/2013	11/20/2013	11/27/2013	SSI*CLASSROOM DIRECT	197.00
SD BELLE PLAINE	335137310	11/22/2013	11/22/2013	11/27/2013	RVRSIDE EDU *TESTING	128.15
SD BELLE PLAINE	335137311	11/20/2013	11/22/2013	11/27/2013	ABLENET INC	5,940.00
SD BELLE PLAINE	335137312	11/21/2013	11/22/2013	11/27/2013	SUPER DUPER PUBLICATIO	25.70
HIGH SCHOOL BELLE PLAINE	332733191	10/29/2013	10/30/2013	11/27/2013	PAYPAL *ARTEDUCATOR	150.00
HIGH SCHOOL BELLE PLAINE	333498195	11/5/2013	11/6/2013	11/27/2013	OFFICEMAX CT*IN#301668	328.55
HIGH SCHOOL BELLE PLAINE	333498196	11/4/2013	11/6/2013	11/27/2013	DEMCO INC	209.14
HIGH SCHOOL BELLE PLAINE	333618588	11/6/2013	11/7/2013	11/27/2013	COBORN S SUPERSTORE	34.17
HIGH SCHOOL BELLE PLAINE	333764109	11/7/2013	11/8/2013	11/27/2013	HIGHPOINT CENTER FOR P	260.00
HIGH SCHOOL BELLE PLAINE	334015990	11/11/2013	11/12/2013	11/27/2013	COBORN S SUPERSTORE	2.99
HIGH SCHOOL BELLE PLAINE	334170948	11/11/2013	11/13/2013	11/27/2013	THE COSTUMER INC.	77.93
HIGH SCHOOL BELLE PLAINE	334170949	11/11/2013	11/13/2013	11/27/2013	MN CENTER FOR BOOK ART	298.80
HIGH SCHOOL BELLE PLAINE	334428957	11/15/2013	11/15/2013	11/27/2013	FARMINGTON AREA COMMUN	20.00
HIGH SCHOOL BELLE PLAINE	334428958	11/14/2013	11/15/2013	11/27/2013	BARNES & NOBLE #2048	1,118.02
HIGH SCHOOL BELLE PLAINE	334428959	11/14/2013	11/15/2013	11/27/2013	TIES	180.00
HIGH SCHOOL BELLE PLAINE	334749263	11/18/2013	11/19/2013	11/27/2013	TIES	300.00
HIGH SCHOOL BELLE PLAINE	334967581	11/20/2013	11/21/2013	11/27/2013	TIES	180.00
HIGH SCHOOL BELLE PLAINE	334967582	11/20/2013	11/21/2013	11/27/2013	PAYPAL *MASTERYCONN	159.00
HIGH SCHOOL BELLE PLAINE	335137313	11/21/2013	11/22/2013	11/27/2013	OFFICEMAX CT*IN#731065	220.83
HIGH SCHOOL BELLE PLAINE	335137314	11/21/2013	11/22/2013	11/27/2013	OFFICEMAX CT*IN#731405	48.17
HIGH SCHOOL BELLE PLAINE	335137315	11/22/2013	11/22/2013	11/27/2013	PRESTWICK HOUSE I	24.99
HIGH SCHOOL BELLE PLAINE	335137316	11/21/2013	11/22/2013	11/27/2013	PAYPAL *EDUCATIONAL	627.00
DAVIS KRIS	332615820	10/28/2013	10/29/2013	11/27/2013	METRO SALES INC	4,472.35
DAVIS KRIS	332845952	10/30/2013	10/31/2013	11/27/2013	USPS 26073001733418328	48.00
DAVIS KRIS	333023789	10/31/2013	11/1/2013	11/27/2013	USPS 26073001733418328	2.64
DAVIS KRIS	333023790	10/31/2013	11/1/2013	11/27/2013	OFFICE MAX	103.14
DAVIS KRIS	333385258	11/4/2013	11/5/2013	11/27/2013	COBORN S SUPERSTORE	94.20

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
DAVIS KRIS	333498197	11/5/2013	11/6/2013	11/27/2013	COBORN S SUPERSTORE	52.22
DAVIS KRIS	333498198	11/6/2013	11/6/2013	11/27/2013	DOMINO S 7300	38.98
DAVIS KRIS	333498199	11/5/2013	11/6/2013	11/27/2013	WM EZPAY	335.77
DAVIS KRIS	333498200	11/5/2013	11/6/2013	11/27/2013	WM EZPAY	798.00
DAVIS KRIS	333498201	11/5/2013	11/6/2013	11/27/2013	WM EZPAY	188.18
DAVIS KRIS	333618589	11/5/2013	11/7/2013	11/27/2013	KWIK TRIP 33000003301	10.85
DAVIS KRIS	333618590	11/5/2013	11/7/2013	11/27/2013	WM EZPAY	705.46
DAVIS KRIS	333764110	11/7/2013	11/8/2013	11/27/2013	METRO SALES INC	772.26
DAVIS KRIS	334428960	11/15/2013	11/15/2013	11/27/2013	BIFFS INC	312.50
DAVIS KRIS	335137317	11/21/2013	11/22/2013	11/27/2013	METRO SALES INC	4,687.29
HEINE JEFF	332484236	10/25/2013	10/28/2013	11/27/2013	CENEX CONVENIE07038920	316.85
HEINE JEFF	332615821	10/28/2013	10/29/2013	11/27/2013	SQ *SALES@ORDERSAFETY.	2,558.60
HEINE JEFF	333023791	10/31/2013	11/1/2013	11/27/2013	Mills Fleet Farm #3 20	70.35
HEINE JEFF	333246756	11/2/2013	11/4/2013	11/27/2013	MENARDS MANKATO	74.26
HEINE JEFF	333618591	11/6/2013	11/7/2013	11/27/2013	BRYAN ROCK PROD INC	55.18
HEINE JEFF	334170950	11/12/2013	11/13/2013	11/27/2013	SHERWIN WILLIAMS #3169	248.45
HEINE JEFF	334638676	11/16/2013	11/18/2013	11/27/2013	Mills Fleet Farm #3 20	117.10
HEINE JEFF	334854094	11/19/2013	11/20/2013	11/27/2013	KULLY SUPPLY	2,512.78
HEINE JEFF	335137318	11/23/2013	11/22/2013	11/27/2013	AED SUPERSTORE	155.90
HEINE JEFF	335137319	11/21/2013	11/22/2013	11/27/2013	MENARDS BURNSVILLE	273.95
HEINE JEFF	335137320	11/22/2013	11/22/2013	11/27/2013	MENARDS MANKATO	287.86
KELLER CHUCK	335137321	11/19/2013	11/22/2013	11/27/2013	SECURITY METRICS	345.93
KELLER CHUCK	335544587	11/26/2013	11/27/2013	11/27/2013	PAYPAL *AIRSERVER	11.99
SMITH KELLY	332845940	10/30/2013	10/31/2013	11/27/2013	ASSOC SUPERV AND CURR	89.00
SMITH KELLY	334015980	11/8/2013	11/12/2013	11/27/2013	IMPARK00200042U	5.50
SMITH KELLY	335137296	11/22/2013	11/22/2013	11/27/2013	COBORN S SUPERSTORE	71.23
SMITH KELLY	335337752	11/23/2013	11/25/2013	11/27/2013	COBORN S SUPERSTORE	28.00
WICK KEN	332615818	10/28/2013	10/29/2013	11/27/2013	ACP DIRECT	87.65
WICK KEN	332845946	10/30/2013	10/31/2013	11/27/2013	APL*APPLE ITUNES STORE	28.80
WICK KEN	332845947	10/30/2013	10/31/2013	11/27/2013	APL*APPLE ITUNES STORE	59.60
WICK KEN	332845948	10/30/2013	10/31/2013	11/27/2013	APL*APPLE ITUNES STORE	29.80
WICK KEN	332845949	10/30/2013	10/31/2013	11/27/2013	APL*APPLE ITUNES STORE	19.14
WICK KEN	332845950	10/30/2013	10/31/2013	11/27/2013	APL*APPLE ITUNES STORE	69.30
WICK KEN	333764105	11/7/2013	11/8/2013	11/27/2013	LIFETIME MEMORY PRODUC	808.22
WICK KEN	334015988	11/9/2013	11/12/2013	11/27/2013	SchneiderElectric IT C	4,148.10
WICK KEN	334170947	11/12/2013	11/13/2013	11/27/2013	FARMINGTON AREA COMMUN	20.00
WICK KEN	334854091	11/19/2013	11/20/2013	11/27/2013	B & H PHOTO-VIDEO-MO/T	3,945.00

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
WICK KEN	334967580	11/21/2013	11/21/2013	11/27/2013	DMI* DELL K-12 PTR	1,455.28
WICK KEN	335137307	11/22/2013	11/22/2013	11/27/2013	TIES	300.00
WICK KEN	335137308	11/21/2013	11/22/2013	11/27/2013	PURELAND SUPPLY LLC	2,305.42
WICK KEN	335337754	11/25/2013	11/25/2013	11/27/2013	CDW GOVERNMENT	594.68
WICK KEN	335337755	11/22/2013	11/25/2013	11/27/2013	PURELAND SUPPLY LLC	112.69
WICK KEN	335447112	11/26/2013	11/26/2013	11/27/2013	CDW GOVERNMENT	1,332.82
WICK KEN	335544585	11/27/2013	11/27/2013	11/27/2013	CDW GOVERNMENT	269.99
WICK KEN	335544586	11/26/2013	11/27/2013	11/27/2013	TIES	300.00
MATHIOWETZ BRUCE	332733189	10/29/2013	10/30/2013	11/27/2013	NOT JUST POPCORN	153.00
MATHIOWETZ BRUCE	332845943	10/29/2013	10/31/2013	11/27/2013	MARENGO CAVE	370.75
MATHIOWETZ BRUCE	333023781	10/31/2013	11/1/2013	11/27/2013	KY EXPO CTR PARKING 2	24.00
MATHIOWETZ BRUCE	333246741	11/2/2013	11/4/2013	11/27/2013	RAMADA LIMITED	7,785.85
MATHIOWETZ BRUCE	333498191	11/5/2013	11/6/2013	11/27/2013	CLARKSON LABORATORY &	172.45
MATHIOWETZ BRUCE	334015985	11/10/2013	11/12/2013	11/27/2013	PAYPAL *ANDYS TAXID	70.44
MATHIOWETZ BRUCE	334638674	11/16/2013	11/18/2013	11/27/2013	ACE HARDWARE PAINT	25.47
MATHIOWETZ BRUCE	334638675	11/15/2013	11/18/2013	11/27/2013	THE HOME DEPOT #2829	26.09
MATHIOWETZ BRUCE	334749259	11/17/2013	11/19/2013	11/27/2013	THE HOME DEPOT 2805	51.18
MATHIOWETZ BRUCE	334854090	11/19/2013	11/20/2013	11/27/2013	SPOKANE HRDWR HRDWR HU	142.70
MATHIOWETZ BRUCE	335447110	11/25/2013	11/26/2013	11/27/2013	PAYPAL *WELDSUPPIOC	104.50
MATHIOWETZ BRUCE	335447111	11/25/2013	11/26/2013	11/27/2013	PAYPAL *WELDSUPPIOC	62.09
DEUTSCH JOE	332615816	10/28/2013	10/29/2013	11/27/2013	THOMAS TOOL & SUP-BUR	25.90
DEUTSCH JOE	333498192	11/5/2013	11/6/2013	11/27/2013	MLCS WOODWORKING	79.90
DEUTSCH JOE	333618586	11/5/2013	11/7/2013	11/27/2013	HARDWARE DISTRIBUTORS-	422.04
DEUTSCH JOE	333764104	11/8/2013	11/8/2013	11/27/2013	STEFFEN HARDWARE	10.38
DEUTSCH JOE	334015986	11/11/2013	11/12/2013	11/27/2013	SSI*SCHOOL SPECIALTY	109.53
DEUTSCH JOE	335137303	11/21/2013	11/22/2013	11/27/2013	STEFFEN HARDWARE	12.99
ANDERSON DOUG	332484233	10/25/2013	10/28/2013	11/27/2013	PIZZA PLUS	40.00
ANDERSON DOUG	332484234	10/26/2013	10/28/2013	11/27/2013	PIZZA PLUS	75.00
ANDERSON DOUG	332733190	10/29/2013	10/30/2013	11/27/2013	A. H. HERMEL COMPANY	153.07
ANDERSON DOUG	332845944	10/29/2013	10/31/2013	11/27/2013	RUCKS MEATS MARKET	49.02
ANDERSON DOUG	333246744	11/1/2013	11/4/2013	11/27/2013	KWIK TRIP 33000003301	15.13
ANDERSON DOUG	333246745	10/30/2013	11/4/2013	11/27/2013	PIZZA PLUS	89.00
ANDERSON DOUG	333246746	11/2/2013	11/4/2013	11/27/2013	BERRY BLENDZ EP	468.00
ANDERSON DOUG	334170945	11/11/2013	11/13/2013	11/27/2013	SAMS INTERNET	681.75
ANDERSON DOUG	335137304	11/21/2013	11/22/2013	11/27/2013	ARAMARK MINNEAPOLIS OC	237.24
ANDERSON DOUG	335544583	11/26/2013	11/27/2013	11/27/2013	A. H. HERMEL COMPANY	385.89
GROTBERG CAREN	332615817	10/28/2013	10/29/2013	11/27/2013	COBORN S SUPERSTORE	45.82

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
GROTBERG CAREN	334015987	11/11/2013	11/12/2013	11/27/2013	COBORN S SUPERSTORE	17.19
GROTBERG CAREN	334170946	11/12/2013	11/13/2013	11/27/2013	COBORN S SUPERSTORE	28.56
GROTBERG CAREN	334749260	11/18/2013	11/19/2013	11/27/2013	COBORN S SUPERSTORE	34.29
GROTBERG CAREN	335137305	11/20/2013	11/22/2013	11/27/2013	1ST SEWING CENTERS	33.90
GROTBERG CAREN	335544584	11/26/2013	11/27/2013	11/27/2013	COBORN S SUPERSTORE	19.41
ACTIVITIES BELLE P	332845951	10/30/2013	10/31/2013	11/27/2013	BETTER BASKETBALL	398.00
ACTIVITIES BELLE P	333023784	11/1/2013	11/1/2013	11/27/2013	DOMINO S 7300	37.91
ACTIVITIES BELLE P	333023785	10/31/2013	11/1/2013	11/27/2013	ORDWAY CNTR-TICKET & D	252.00
ACTIVITIES BELLE P	333498193	11/4/2013	11/6/2013	11/27/2013	THE OLIVE GARD00017046	66.03
ACTIVITIES BELLE P	334749261	11/18/2013	11/19/2013	11/27/2013	B & H PHOTO-VIDEO.COM	220.04
ACTIVITIES BELLE P	334749262	11/19/2013	11/19/2013	11/27/2013	AVANGATE*TELESTREAM.NE	571.36
ACTIVITIES BELLE P	335137309	11/21/2013	11/22/2013	11/27/2013	COBORN S SUPERSTORE	52.04
SPARBY MINDY	332484232	10/27/2013	10/28/2013	11/27/2013	STEFFEN HARDWARE	59.75
SPARBY MINDY	332615815	10/28/2013	10/29/2013	11/27/2013	UNIVERSAL ATHLETIC	1,928.07
SPARBY MINDY	333246738	11/2/2013	11/4/2013	11/27/2013	TARGET 00006635	7.34
SPARBY MINDY	333246739	11/2/2013	11/4/2013	11/27/2013	HOBBY-LOBBY #0234	61.41
SPARBY MINDY	333618584	10/30/2013	11/7/2013	11/27/2013	THEATRE HOUSE	(45.90)
SPARBY MINDY	333618585	11/5/2013	11/7/2013	11/27/2013	ACDA OF MINNESOTA	105.00
SPARBY MINDY	333764099	11/7/2013	11/8/2013	11/27/2013	SUBWAY 00999912	314.21
SPARBY MINDY	333764100	11/8/2013	11/8/2013	11/27/2013	SUBWAY 03164670	13.20
SPARBY MINDY	333764101	11/7/2013	11/8/2013	11/27/2013	AMAZON MKTPLACE PMTS	19.93
SPARBY MINDY	333764102	11/6/2013	11/8/2013	11/27/2013	ACDA OF MINNESOTA	15.00
SPARBY MINDY	333764103	11/6/2013	11/8/2013	11/27/2013	ACDA OF MINNESOTA	15.00
SPARBY MINDY	334015984	11/8/2013	11/12/2013	11/27/2013	THE COSTUMER INC.	123.93
SPARBY MINDY	334170944	11/12/2013	11/13/2013	11/27/2013	NIAAA	245.00
SPARBY MINDY	334275557	11/12/2013	11/14/2013	11/27/2013	GUTHRIE THEATER BOX OF	821.00
SPARBY MINDY	334275558	11/13/2013	11/14/2013	11/27/2013	STAGE ACCENTS	753.28
SPARBY MINDY	334428956	11/15/2013	11/15/2013	11/27/2013	NORCOSTCO	48.80
SPARBY MINDY	335137301	11/21/2013	11/22/2013	11/27/2013	SAMUEL FRENCH INC.	33.75
SPARBY MINDY	335137302	11/21/2013	11/22/2013	11/27/2013	SAMUEL FRENCH INC.	8.24
SPARBY MINDY	335447106	11/25/2013	11/26/2013	11/27/2013	UNIVERSAL ATHLETIC	754.63
SPARBY MINDY	335447107	11/25/2013	11/26/2013	11/27/2013	UNIVERSAL ATHLETIC	36.29
SPARBY MINDY	335447108	11/25/2013	11/26/2013	11/27/2013	UNIVERSAL ATHLETIC	114.67
SPARBY MINDY	335447109	11/25/2013	11/26/2013	11/27/2013	UNIVERSAL ATHLETIC	426.84
SPARBY MINDY	335544582	11/26/2013	11/27/2013	11/27/2013	CROWN AWARDS INC	176.50
COMM ED BELLE PLAINE	332615814	10/28/2013	10/29/2013	11/27/2013	USPS 26073001733418328	6.72
COMM ED BELLE PLAINE	332845941	10/30/2013	10/31/2013	11/27/2013	USPS 26073001733418328	16.52

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
COMM ED BELLE PLAINE	332845942	10/30/2013	10/31/2013	11/27/2013	Discount School Supply	84.53
COMM ED BELLE PLAINE	333023780	11/1/2013	11/1/2013	11/27/2013	USPS 26073001733418328	7.60
COMM ED BELLE PLAINE	333385257	11/4/2013	11/5/2013	11/27/2013	USPS 26073001733418328	15.24
COMM ED BELLE PLAINE	333498190	11/5/2013	11/6/2013	11/27/2013	USPS 26073001733418328	465.44
COMM ED BELLE PLAINE	333764095	11/7/2013	11/8/2013	11/27/2013	COBORN S SUPERSTORE	11.36
COMM ED BELLE PLAINE	333764096	11/7/2013	11/8/2013	11/27/2013	USPS 26073001733418328	3.58
COMM ED BELLE PLAINE	333764097	11/8/2013	11/8/2013	11/27/2013	USPS 26073001733418328	198.00
COMM ED BELLE PLAINE	333764098	11/8/2013	11/8/2013	11/27/2013	USPS 26073001733418328	28.60
COMM ED BELLE PLAINE	334015981	11/10/2013	11/12/2013	11/27/2013	MICHAELS STORES 3747	56.25
COMM ED BELLE PLAINE	334015982	11/11/2013	11/12/2013	11/27/2013	STEFFEN HARDWARE	31.90
COMM ED BELLE PLAINE	334015983	11/9/2013	11/12/2013	11/27/2013	ORIENTAL TRADNG CO	(9.53)
COMM ED BELLE PLAINE	334170943	11/12/2013	11/13/2013	11/27/2013	COBORN S SUPERSTORE	17.37
COMM ED BELLE PLAINE	334275554	11/13/2013	11/14/2013	11/27/2013	USPS 26073001733418328	1.92
COMM ED BELLE PLAINE	334275555	11/13/2013	11/14/2013	11/27/2013	SAMSClub #6311	152.94
COMM ED BELLE PLAINE	334275556	11/13/2013	11/14/2013	11/27/2013	GAGE AND GAGE INC.	180.93
COMM ED BELLE PLAINE	334428952	11/14/2013	11/15/2013	11/27/2013	COBORN S SUPERSTORE	3.89
COMM ED BELLE PLAINE	334428953	11/15/2013	11/15/2013	11/27/2013	USPS 26073001733418328	3.70
COMM ED BELLE PLAINE	334428954	11/15/2013	11/15/2013	11/27/2013	STEFFEN HARDWARE	2.38
COMM ED BELLE PLAINE	334428955	11/13/2013	11/15/2013	11/27/2013	ORIENTAL TRADNG CO	751.50
COMM ED BELLE PLAINE	334638670	11/16/2013	11/18/2013	11/27/2013	TARGET 00012724	5.99
COMM ED BELLE PLAINE	334638671	11/16/2013	11/18/2013	11/27/2013	MICHAELS STORES 3747	30.90
COMM ED BELLE PLAINE	334638672	11/16/2013	11/18/2013	11/27/2013	MICHAELS STORES 3747	28.91
COMM ED BELLE PLAINE	334638673	11/16/2013	11/18/2013	11/27/2013	MICHAELS STORES 3747	(30.90)
COMM ED BELLE PLAINE	334854089	11/19/2013	11/20/2013	11/27/2013	COBORN S SUPERSTORE	11.77
COMM ED BELLE PLAINE	334967579	11/20/2013	11/21/2013	11/27/2013	USPS 26073001733418328	2.92
COMM ED BELLE PLAINE	335137297	11/21/2013	11/22/2013	11/27/2013	USPS 26073001733418328	7.32
COMM ED BELLE PLAINE	335137298	11/22/2013	11/22/2013	11/27/2013	OFFICEMAX CT*IN#767645	99.54
COMM ED BELLE PLAINE	335137299	11/22/2013	11/22/2013	11/27/2013	MICHAELS STORES 3747	15.27
COMM ED BELLE PLAINE	335137300	11/22/2013	11/22/2013	11/27/2013	OLD LOG THEATRE	738.00
COMM ED BELLE PLAINE	335447105	11/22/2013	11/26/2013	11/27/2013	SCHOLASTIC INC. KEY 22	220.00
COMM ED BELLE PLAINE	335544581	11/26/2013	11/27/2013	11/27/2013	USPS 26073001733418328	12.34
ELEMENTARY CHATFIELD	332484237	10/27/2013	10/28/2013	11/27/2013	Amazon.com	43.37
ELEMENTARY CHATFIELD	333246759	11/4/2013	11/4/2013	11/27/2013	Amazon Services-Kindle	6.40
ELEMENTARY CHATFIELD	333764111	11/7/2013	11/8/2013	11/27/2013	CALLOWAY HOUSE	49.94
ELEMENTARY CHATFIELD	333764112	11/8/2013	11/8/2013	11/27/2013	RGS Pay*	26.91
ELEMENTARY CHATFIELD	334015991	11/8/2013	11/12/2013	11/27/2013	WEST MUSIC CATALOG	265.90
ELEMENTARY CHATFIELD	334170951	11/13/2013	11/13/2013	11/27/2013	Amazon.com	40.41

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
ELEMENTARY CHATFIELD	334275561	11/13/2013	11/14/2013	11/27/2013	USPS 26073001733418328	25.74
ELEMENTARY CHATFIELD	334275562	11/13/2013	11/14/2013	11/27/2013	OFFICEMAX CT*IN#511449	20.35
ELEMENTARY CHATFIELD	334275563	11/14/2013	11/14/2013	11/27/2013	AWL*PEARSON EDUCATION	162.07
ELEMENTARY CHATFIELD	334275564	11/13/2013	11/14/2013	11/27/2013	INSTITUTE FOR EDU	229.00
ELEMENTARY CHATFIELD	334275565	11/13/2013	11/14/2013	11/27/2013	INSTITUTE FOR EDU	229.00
ELEMENTARY CHATFIELD	334275566	11/13/2013	11/14/2013	11/27/2013	INSTITUTE FOR EDU	229.00
ELEMENTARY CHATFIELD	334428961	11/14/2013	11/15/2013	11/27/2013	JO-ANN STORE #2283	39.90
ELEMENTARY CHATFIELD	334428962	11/14/2013	11/15/2013	11/27/2013	LAKESHORE LEARNING MAT	34.99
ELEMENTARY CHATFIELD	334428963	11/14/2013	11/15/2013	11/27/2013	THE HOME DEPOT #2841	17.10
ELEMENTARY CHATFIELD	334428964	11/14/2013	11/15/2013	11/27/2013	FITNESS FINDERS INC	63.90
ELEMENTARY CHATFIELD	335137322	11/23/2013	11/22/2013	11/27/2013	Amazon.com	18.61
ELEMENTARY CHATFIELD	335137323	11/21/2013	11/22/2013	11/27/2013	OFFICE PLAYGROUND INC	12.97
ELEMENTARY CHATFIELD	335447113	11/25/2013	11/26/2013	11/27/2013	BLUE 84 SPIRIT BY LAKE	464.56
ELEMENTARY CHATFIELD	335544588	11/26/2013	11/27/2013	11/27/2013	OFFICEMAX CT*IN#836005	14.48
ELEMENTARY CHATFIELD	335544589	11/27/2013	11/27/2013	11/27/2013	NCS PEARSON	80.50
ELEMENTARY CHATFIELD	335544590	11/25/2013	11/27/2013	11/27/2013	SCHOLASTIC BOOK CLUB	50.00
ELEMENTARY OAK CREST	332615819	10/28/2013	10/29/2013	11/27/2013	SSI*SCHOOL SPECIALTY	(17.06)
ELEMENTARY OAK CREST	333023786	10/30/2013	11/1/2013	11/27/2013	SDE INC	(199.00)
ELEMENTARY OAK CREST	332484238	10/28/2013	10/28/2013	11/27/2013	SSI*SCHOOL SPECIALTY	74.43
ELEMENTARY OAK CREST	332484239	10/28/2013	10/28/2013	11/27/2013	SSI*SCHOOL SPECIALTY	168.90
ELEMENTARY OAK CREST	332733192	10/29/2013	10/30/2013	11/27/2013	COBORN S SUPERSTORE	58.80
ELEMENTARY OAK CREST	332845953	10/30/2013	10/31/2013	11/27/2013	COBORN S SUPERSTORE	102.85
ELEMENTARY OAK CREST	332845954	10/30/2013	10/31/2013	11/27/2013	SUPER TEACHER WORKSHEE	19.95
ELEMENTARY OAK CREST	333498202	11/5/2013	11/6/2013	11/27/2013	MENARDS MANKATO	57.81
ELEMENTARY OAK CREST	333498203	11/5/2013	11/6/2013	11/27/2013	SSI*SCHOOL SPECIALTY	43.95
ELEMENTARY OAK CREST	333498204	11/5/2013	11/6/2013	11/27/2013	UNIVERSAL ATHLETIC	2,040.05
ELEMENTARY OAK CREST	333618592	11/5/2013	11/7/2013	11/27/2013	BELLE PLAINE HERALD	26.00
ELEMENTARY OAK CREST	333618593	11/5/2013	11/7/2013	11/27/2013	WILLIAM V MACGILL & CO	137.59
ELEMENTARY OAK CREST	334015992	11/11/2013	11/12/2013	11/27/2013	SSI*SCHOOL SPECIALTY	134.51
ELEMENTARY OAK CREST	334170952	11/12/2013	11/13/2013	11/27/2013	USPS 26073001733418328	31.86
ELEMENTARY OAK CREST	334275567	11/13/2013	11/14/2013	11/27/2013	COBORN S SUPERSTORE	93.25
ELEMENTARY OAK CREST	334275568	11/13/2013	11/14/2013	11/27/2013	SSI*SCHOOL SPECIALTY	147.27
ELEMENTARY OAK CREST	334275569	11/12/2013	11/14/2013	11/27/2013	ORIENTAL TRADNG CO	52.37
ELEMENTARY OAK CREST	334428965	11/14/2013	11/15/2013	11/27/2013	BUREAU OF EDU & RESEAR	229.00
ELEMENTARY OAK CREST	334428966	11/14/2013	11/15/2013	11/27/2013	ACDA INTERNET	150.00
ELEMENTARY OAK CREST	334749264	11/18/2013	11/19/2013	11/27/2013	SSI*SCHOOL SPECIALTY	105.06
ELEMENTARY OAK CREST	335137324	11/21/2013	11/22/2013	11/27/2013	COBORN S SUPERSTORE	34.52

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
ELEMENTARY OAK CREST	335544591	11/26/2013	11/27/2013	11/27/2013	WALMART.COM	104.95
ELEMENTARY OAK CREST	335544592	11/25/2013	11/27/2013	11/27/2013	ORIENTAL TRADNG CO	(3.37)
HANSON LIANN	332845945	10/30/2013	10/31/2013	11/27/2013	SAMSCLUB #6311	150.10
HANSON LIANN	333023782	10/30/2013	11/1/2013	11/27/2013	SDE INC	(199.00)
HANSON LIANN	333023783	10/30/2013	11/1/2013	11/27/2013	SDE INC	(199.00)
HANSON LIANN	334275559	11/13/2013	11/14/2013	11/27/2013	FARMINGTON AREA COMMUN	100.00
HANSON LIANN	334275560	11/13/2013	11/14/2013	11/27/2013	FARMINGTON AREA COMMUN	20.00
HANSON LIANN	335137306	11/22/2013	11/22/2013	11/27/2013	COBORN S SUPERSTORE	94.50
HANSON LIANN	335337753	11/23/2013	11/25/2013	11/27/2013	SAMSCLUB #6311	53.20
Total						76,809.15

Chuck Keller
Business Manager
Carol Lagergren
Director of Curriculum & Assessment
Ken Wick
IT Director



Chad Williams
Special Services Director
Jeff Heine
Buildings & Grounds Director
Nelson Ladd
Community Services Director

DATE OF BOARD MEETING: September 23, 2013
 SUBJECT: Gifts and Donations
 RECOMMENDATION: Approve

Therefore, the Director of Finance and Operations recommends the following resolution:

WHEREAS, School Board Policy #706 establishes guidelines for the acceptance of gifts/donations to the District; and

WHEREAS, Minnesota Statute 465.03 states the School Board may accept a gift, grant, or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members; and

BE IT RESOLVED that the School Board of Independent School District No. 716 accept with appreciation the following gifts/donation and permit their use as designated by the donor(s).

DETAIL OF GIFTS/DONATIONS:

Date	Donor	Item and Nature of Donation/Gift	Value or Amount
10.7.13	Greg and Rebecca Pietrowski <i>(instead of Chip Shoppe fundraiser)</i>	Chatfield Elementary – Split between Special Ed and Reading Corp	\$30.00
10.7.13	Greg and Rebecca Pietrowski <i>(instead of Chip Shoppe fundraiser)</i>	Oak Crest Elementary – Purchase Hank Zipzers books for the library	\$30.00
10.12.13	Give with Target	Oak Crest Elementary	\$104.00
11.1.13	Grandpa Tree Fund – Earl Gransee	Oak Crest Elementary – ELC	\$315.00
11.1.13	Lion’s Club	Oak Crest Elementary – ELC	\$510.00
9.19.13	BP Elementary PTO	Oak Crest Elementary – Roller skate rental fees	\$3,680.00
11.19.3	MVEC	Oak Crest Elementary – Grade 5 field trip transportation	\$812.00
12.1.13	BP Elementary PTO	Oak Crest – Newbery Books for 5th grade library	\$275.85
12.1.13	BP Elementary PTO	Chatfield –Construction Paper-K	\$437.85

12.1.13	BP Elementary PTO	Chatfield – Kindergarten Team	\$57.00
12.1.13	BP Elementary PTO	Chatfield – Scooters and storage cart – Grades K-2 PE	\$448.00
12.1.13	BP Elementary PTO	Chatfield – Books with CD's for Listening Stations	\$500.00
12.1.13	BP Elementary PTO	Chatfield – Nov. Movie Night	\$500.00

Board Report
December 23rd, 2013
Oak Crest Elementary
Liann Hanson

Appreciation:

- **Geography Bee** Congratulations to our 6th grade winner, Joe Kirchner, for winning our Geography Bee! Thanks goes out to Ms. Stebbins for hosting a wonderful Geography Bee and for Ms. Stolee, Ms. Murphy, and Ms. LaJeunesse for helping as judges!
- **Parent/Teacher Conferences** A big thanks goes out to our teachers, parents, and students for a great two nights of sharing learning!
- **Grant Money for Backpack Program** Thanks goes out to Kelly Vourlos for submitting and receiving a \$500 grant for our Backpack Program from MN Valley Electric!!!

Acceleration:

- **Compass STEM Gathering** Ms. Urke, Mr. Fraser, and myself attending a Compass STEM gathering on Friday, December 6th. Good information was presented and we made some fabulous connections to businesses and non-profits.
- **Digital Learning Event** Wow! 6 staff members, Ms. Miller, Ms. Kalal, Ms. Provancha, Mr. Werner, Ms. Douglas, and myself attending a Farmington Digital Learning Event on Wednesday, December 4th! We learned so much and are excited to see how we can implement some more technology in our buildings! I even used NearPod at my staff meeting, which is something I learned about at the event!
- **Writer's Round Table** We had our December Writer's Round Table on Thursday, December 19th with students in 3rd-6th grade who were selected by their teachers as having excellent writing. Students had lunch with the principal and were able to share their writing.
- **Professional Learning Communities** Teachers continue to work on unpacking the standards in reading and math according to the direction of CC Linstroth. Great conversations are happening in PLCs on Thursdays!

Anticipation

- **Evaluation** All probationary staff members will be formally observed twice by December 20th. Observations are going well and the coaching conversations are moving staff forward.
- **Terrific Tiger Program** We are up and running on our Terrific Tiger program for 2014. We will have a trait of the month, have announcements each morning during that month around that trait, and honor students who exemplify this trait at the end of each month.
- **5th Grade Field Trip** The 5th grade will take a field trip to the Stepping Stone Theater on Wednesday, December 18th.
- **Holiday Program** Oak Crest's 3rd-6th Grade Holiday Concert is on Thursday, December 19th at 7:00 PM.
- **Limo Ride** The Limo Ride for students at Chatfield and Oak Crest (who met a target for fundraising) is on January 14th.
- **Holiday Sing-A-Long** Oak Crest staff and students will have a holiday sing along on Friday, December 20th at 2:20 PM to start our winter break with some holiday cheer!

**Belle Plaine High School
School Board Report
Submitted by Dave Kreft
November, 2013**

Appreciation:

- Our outreach for parent teacher conferences has improved. We use to be very reactive with our attendance. For the 2nd year we have made phone calls to families to encourage them to come in. Our primary focus has been struggling students. We had a success rate of over 50% on the phone calls we placed. We certainly saw some faces who have not been present for 7-12 conferences before. With some adjustments to advisory groups coming in the future, we hope to improve overall attendance at conferences. Infinite Campus is a powerful tool to stay aware of grades, but it does not replace the face to face interaction in the school setting. Kudos to our teachers for identifying the students of concern and to Laurie Green for assisting in reaching out to families with the phone calls.
- The holiday season is an exciting time, but also creates anxiety with many students. Behavior problems typically are a manifestation of some outside concerns. While punishment may be necessary in some cases, an awareness and understanding of the causes will most impact future behavior. Our office team of administration and the counseling staff, with input from students' trusted adult at school (teacher, coach, etc.), allows us to gameplan on the best approach to supporting the individual.

Acceleration:

- We have officially been accepted to the Ramp Up to Readiness program! Our official correspondence arrived this week. We will not know until late January or early February on our start year. The process for determining the start year is a blind draw. If we are part of next year's implementation, we will have a team of teachers attending a full day of training in March. We will also devote a 4 hour slot in workshop to train all teachers on the program. Ramp Up is a major commitment, but the impact it has on students is well worth the effort!
- Our departments have begun to unpack the standards (the process the entire district is working through). We have set up critical friendships to work through the process. Each teacher has at least one colleague with whom they are working. This person is willing to offer insight on the work they are engaging in and not just rubber stamp the work. Most of the critical friend relationships are set up within the department (i.e. 7th grade history with 8th grade geography, choir partnered with band). Some of our departments are singletons, but we have found appropriate pairings for them to begin their work. I am excited to see the final product of a clear scope and sequence paired with the standards that is accessible for all through a Google site.

Anticipation:

- 2nd quarter ends on January 17th. Soon after the quarter ends we will begin discussions on 2014-15 registration. Our goal is to have individual conversations with students during this academic year about schedule conflicts and classes that we are or are not offering next year based on preliminary registration.

Board Report
December 23, 2013
Chatfield Elementary
Kimberly DeWitte

Appreciation:

- Thank you to the school board for listening to the Early Learning proposal. Your questions, comments, and thoughts were very appreciated.
- Thank you to all of the PLC's on continuing your work to unwrap standards, solidify vocabulary, targets, and essential questions.
- Thank you to Megan Gerres for continuing to share her Responsive Classroom knowledge with our instructional paras. The other paras in the building will also be involved with additional training on February 14, 2014.
- Thank you to Peter Jacobson and Allison Jaspers for helping administer the student engagement surveys.
- Thank you to the Belle Plaine Royalty for coming to Chatfield and reading with our Kindergarten students.
- Thank you to the Scott County Historical Society for visiting Chatfield and sharing your knowledge about the life of a pioneer child and how families prepared meals 100 years ago.

Acceleration:

- Professional Learning Communities: **ECH**-Reading Corp application for the 14-15 school year is almost complete. Presented Early Learning Proposal to the school board. **KDG**-Finished unpacking reading standards and solidifying vocabulary. Continuing to look at the targets and standards to ensure that students are receiving the same knowledge in each classroom. **First Grade**-Completed the unpacking of reading standards. Starting to feel more comfortable with the new reading curriculum. Each teacher is taking turn making SMART board slides. Continuing to have conversations around Tiger Time and how to best meet student's needs. **Second Grade**-Completed Math vocab and unpacking reading standards. Sharing the work by each taking a unit to create SMART board slides. **Interventionist**-Continuing to define data weeks and making them beneficial to each grade level. Continuing to look at data and target student's specific needs. **Specialist**-The music department is using the 3-ring binder app to create small videos of each child and then sharing those with parents. The physical education department is continuing to develop their assessments
- The intervention team has created a Wiki about what is currently happening in the intervention world at Chatfield. It is a work in progress and will be shared with the staff in January.

Anticipation:

- We are continuing to prepare for additional learning and growing during C. C. Lindstroth's next presentation in January
- The teachers at Chatfield have all given their student engagement surveys and are now reflecting on the data in their learning log. They have been asked to reflect on an area of strength, one area of growth, and one area that relates to their personal learning goal.



Belle Plaine Jr.-Sr. High School Tiger Activities



Office P Mobile: Email: r Email: j	2418 plaine.k12.mn.us plaine.k12.mn.us	MINDY SPARBY, AD/JH DEAN JANE CLAGGETT, ADMIN SECRETARY 220 South Market Street Belle Plaine, MN 56011	Scott West Panthers Administrative Region 2A Minnesota River Conference
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December 19, 2013

Appreciation

- Thanks to Mrs. Vourlos and the 8th grade teachers who helped with EXPLORE testing. This gives our students an opportunity to evaluate their interests in possible career choices and it also has an academic assessment piece to it.
- Congratulations to the Cast and Crew of, “A Christmas Carol”! What a wonderful performance that kicked off the holiday season!
- Our Band Concert was December 9th and Choir Concert December 16th! A lot of hard work and effort goes into these great performances and puts us in the holiday mood ☺.
- Thanks to the Tiger Target Team who participated in the Rotary Toy Drive this year as well as volunteered with the Holiday Express!

Anticipation

- If you are looking for some sports to watch over the break just about all of our teams are competing: GBB @ NYA Dec. 27, 28; BBB vs. GSL on Dec 28 at 1:15pm; Wrestling will be at the Christmas Tournament in Rochester on Dec 20-21 and at the Rumble on the Red in Fargo, ND December 27-28. Good luck to all of our teams!
- Our Tiger Target Team members will be helping with the Youth Frontiers 4th grade retreat in January!

Acceleration

- We continue to work with our Advisory process in the Junior High to help provide students with necessary assistance academically.
- Mr. Otto has been working with some of his students to perfect web-casting through “The Cube”. We are able to web-cast using the ipad and tweet/post the link for our fans to go to during the game to watch it live. The web-casts will also be archived on “The Cube” web-site. This should be up and consistently running by the winter sports season.

Payable 2013 & Payable 2014 Levy Comparison

	12 Payable 13 Levy	Preliminary 13 Payable 14 Levy	Increase/ (Decrease) from 11 Pay 12 Levy	%	Recommended 13 Payable 14 Levy	Increase/ (Decrease) from 11 Pay 12 Levy	%	L/F
Operating Levy	454,733.84	-	(454,733.84)		-	(454,733.84)		L
1st Tier Board Approved Ref Equity	-	212,530.15	212,530.15		212,530.15	212,530.15		L
Location Equity	211,042.51	180,838.16	(30,204.35)		180,838.16	(30,204.35)		F
Transition	-	518,295.75	518,295.75		518,295.75	518,295.75		L?F
Operating Capital	5,560.89	5,446.76	(114.13)		5,446.76	(114.13)		F
Student Achievement	179,727.14	131,993.97	(47,733.17)		131,993.97	(47,733.17)		F
Integration	-	30,841.16	30,841.16		30,841.16			F
Unemployment	18,000.00	13,054.13	(4,945.87)		13,054.13	(4,945.87)		F/L
Safe Schools	5,000.00	1,000.00	(4,000.00)		-	(5,000.00)		F
Career/Technical	56,226.30	62,353.80	6,127.50		43,783.80	(12,442.50)		F
Annual OPEB	28,768.40	27,683.90	(1,084.50)		27,683.90	(1,084.50)		F
Health & Safety	169,333.00	-	(169,333.00)		-	(169,333.00)		L
Deferred Maintenance	87,006.02	102,833.62	15,827.60		102,833.62	15,827.60		L
Building Lease	88,213.98	87,574.32	(639.66)		87,574.32	(639.66)		F
Adjustments	30,430.72	39,790.54	9,359.82		39,790.54	9,359.82		L
	(147,439.16)	(128,432.53)	19,006.63		(126,552.58)	20,886.58		F
Total General Fund	1,186,603.64	1,285,803.73	99,200.09	8.36%	1,268,113.68	81,510.04	6.87%	
Payable 2013 & Payable 2014 Levy Comparison								
Basic Community Education	74,496.16	74,496.16	-		74,496.16	-		F
Early Childhood Fam. Ed.	36,993.17	35,842.90	(1,150.27)		35,842.90	(1,150.27)		F
Home Visiting	1,499.20	1,516.80	17.60		1,516.80	17.60		F
School Age Care	4,000.00	4,000.00	-		4,000.00	-		L
Adjustments	910.09	(171.00)	(1,081.09)		(171.00)	(1,081.09)		F
Total Community Education	117,898.62	115,684.86	(2,213.76)	-1.88%	115,684.86	(2,213.76)	-1.88%	
Debt Service	2,855,500.68	2,956,140.88	100,640.20		2,974,940.91	119,440.23		L
Reduction for Debt Excess	(141,775.45)	(136,815.48)	4,959.97		(189,575.95)	(47,800.50)		F
Alt Facility Bond Debt Service	446,615.00	444,148.00	(2,467.00)		444,148.00	(2,467.00)		L
Reduction for Debt Excess	(21,063.25)	(18,773.14)	2,290.11		(26,012.67)	(4,949.42)		L
Adjustments	5,340.90	(4,932.35)	(10,273.25)		(4,932.35)	(10,273.25)		F
Total Debt Service	3,144,617.88	3,239,767.91	95,150.03	3.03%	3,198,567.94	53,950.06	1.72%	
Total Levy - All Funds	4,449,120.14	4,641,256.50	192,136.36	4.32%	4,582,366.48	133,246.34	2.99%	

L = Local Decision

F = Formula Set by Legislature

	2011	2012	Change	% Increa	2012	Change	% Increase
Market Value	858,476,100	862,077,500	3,601,400	0.42%	862,077,500	3,601,400	0.42%
Referendum Market Value	660,865,600	626,517,200	-34,348,400	-5.20%	626,517,200	-34,348,400	-5.20%
Net Tax Capacity	9,284,116	9,124,732	-159,384	-1.72%	9,124,732	-159,384	-1.72%
Sales Ratio	100.90%	103.6%	2.70%	2.68%	103.6%	0.027	2.68%
Adjusted Net Tax Capacity	9,205,808	8,811,761	-394,047	-4.28%	8,811,761	-394,047	-4.28%

Belle Plaine Public School

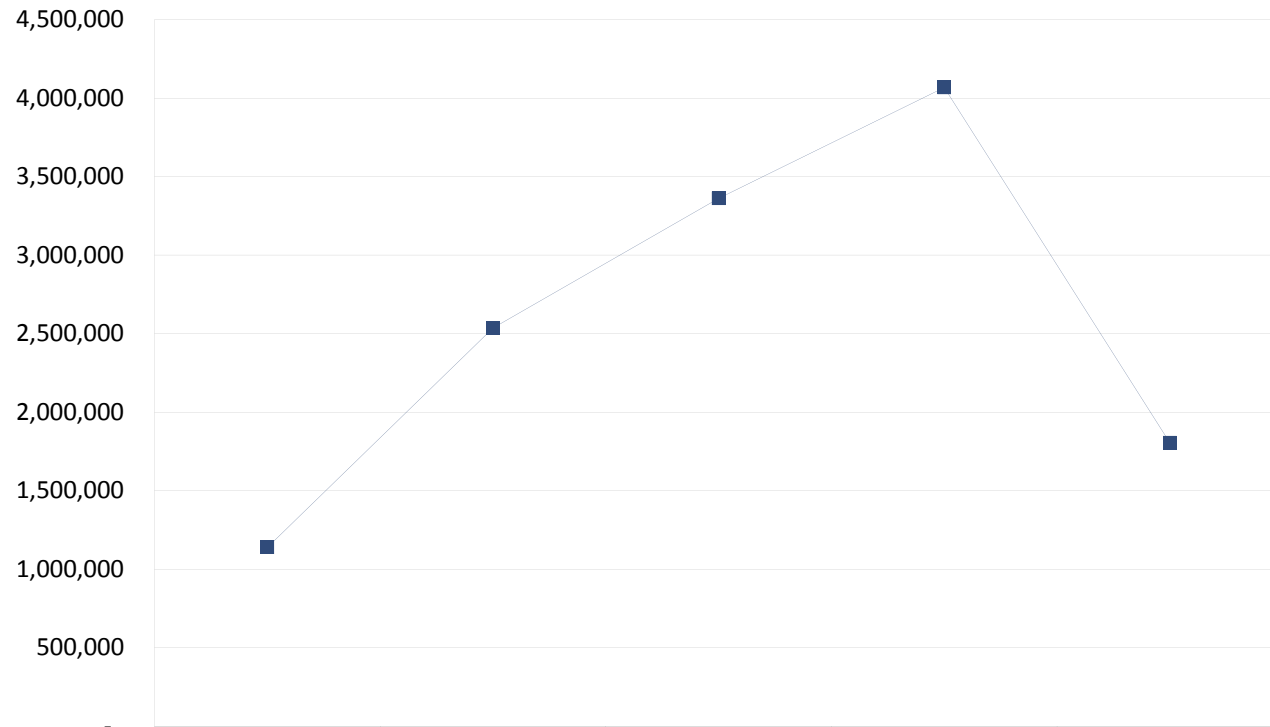


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State Aid Receivable

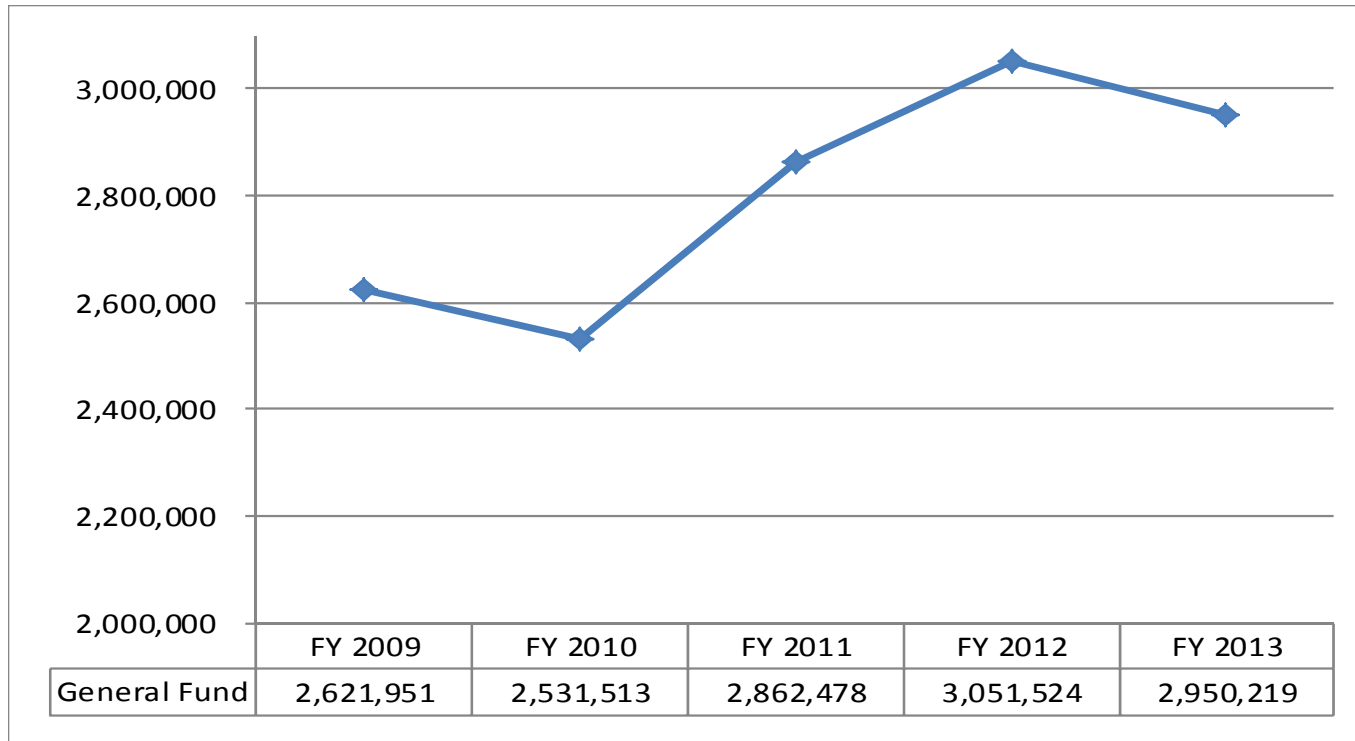


	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
State Aid Receivable	1,138,840	2,535,627	3,360,857	4,067,682	1,804,596

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General	1,109,991	2,461,772	3,241,631	3,910,580	1,771,820
Food Service	3,552	5,809	6,510	4,772	-
Community Service	11,931	29,686	35,602	46,273	19,899
Debit Service	13,366	38,360	77,114	106,057	12,877
State Aid Receivable	1,138,840	2,535,627	3,360,857	4,067,682	1,804,596



General Fund Operating Fund Balances

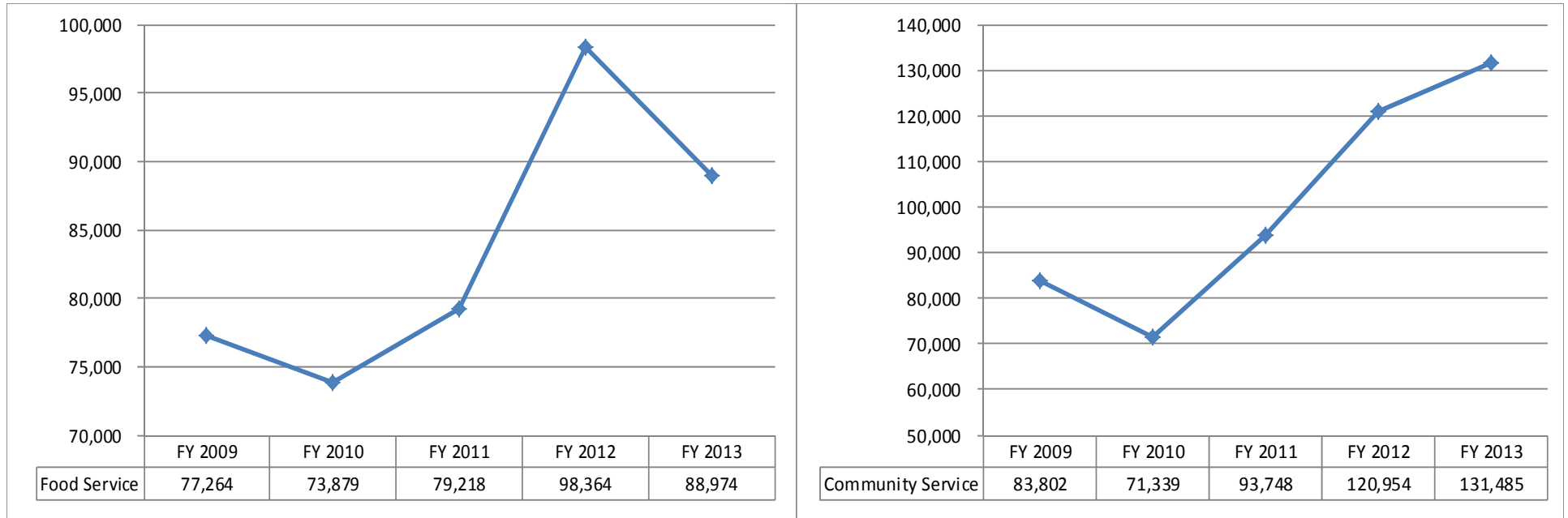


The above graph represents the fund balance of the general fund including all restricted and unassigned balances for the years ended June 30, 2009 through June 30, 2013.



Food Service Operating Fund Balances

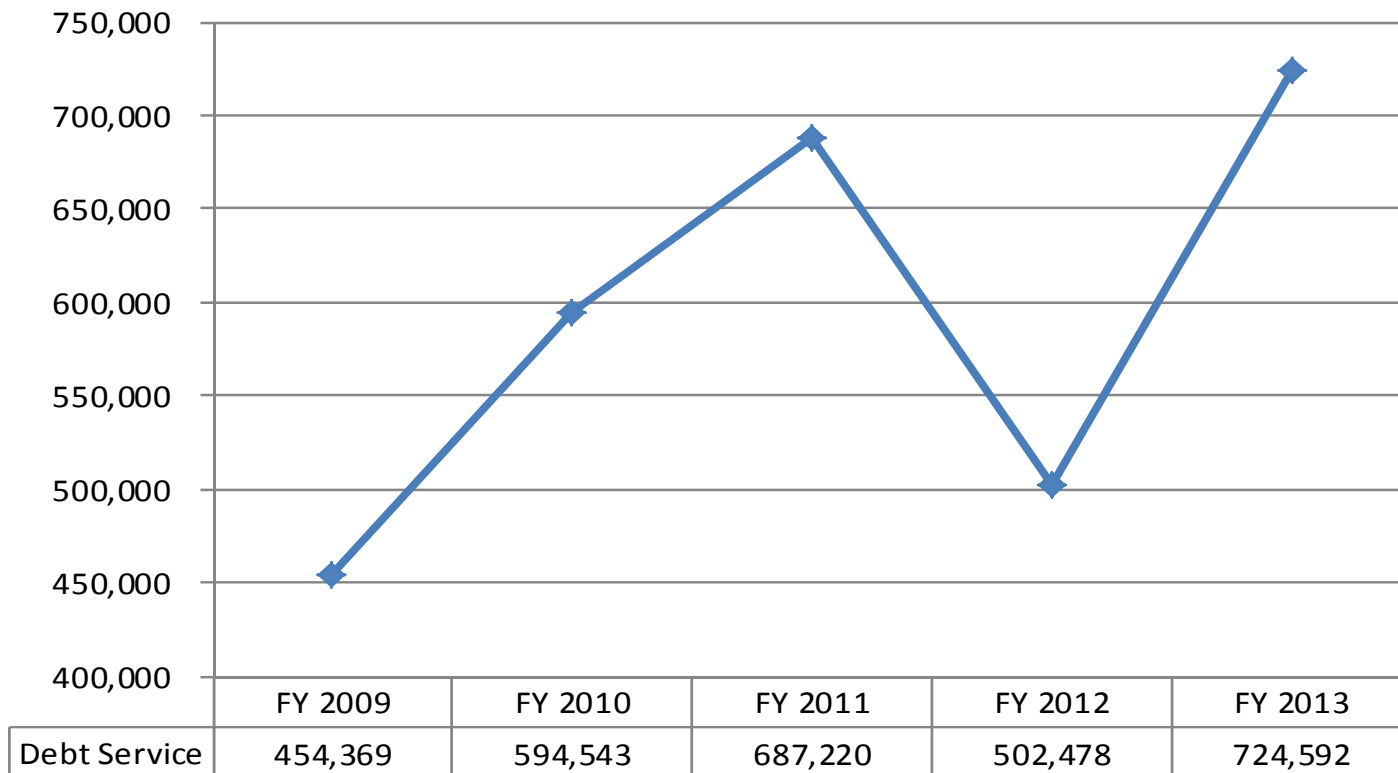
Community Service Operating Fund Balances



The graph on the left of this page represents the unassigned fund balance for the food service fund, the right graph on this page represents the community service fund including all restricted and unassigned balances, for the years ended June 30, 2009 through June 30, 2013.



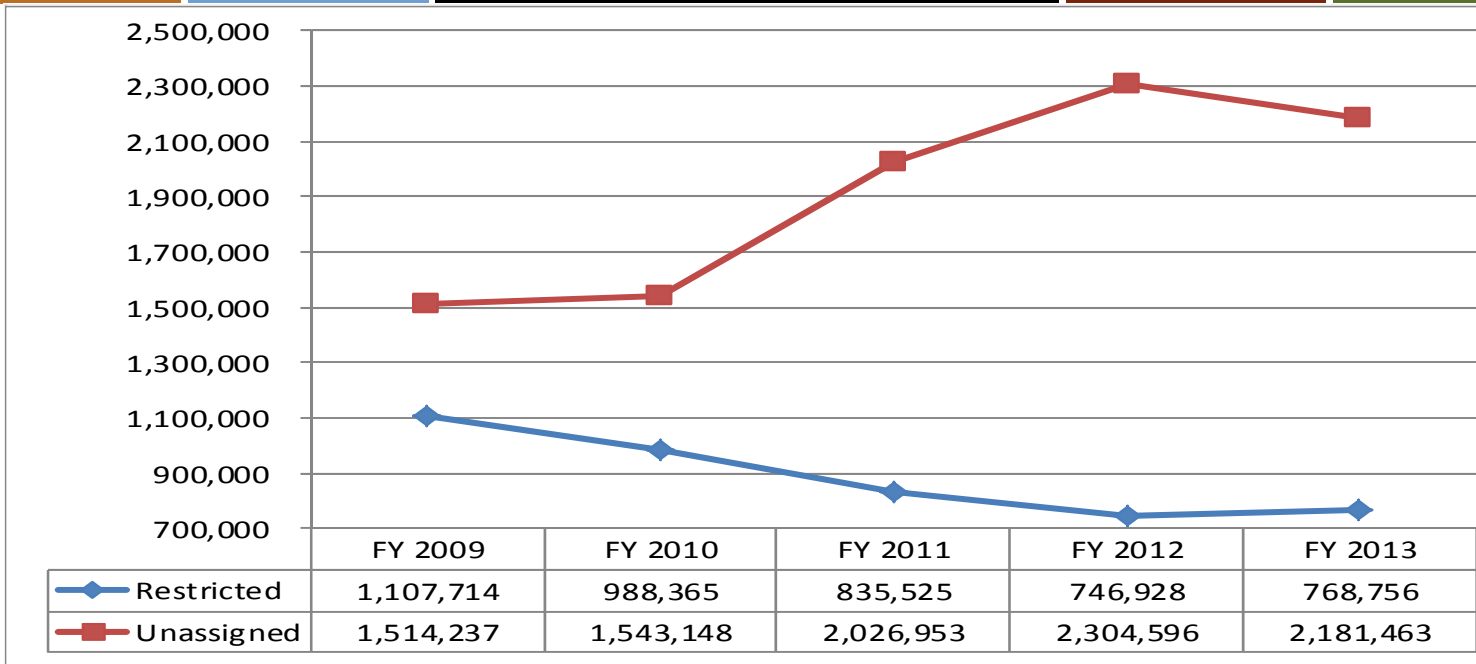
Debt Service Operating Fund Balances



The above graph represents the fund balance of the general fund including all restricted and unassigned balances for the years ended June 30, 2009 through June 30, 2013.



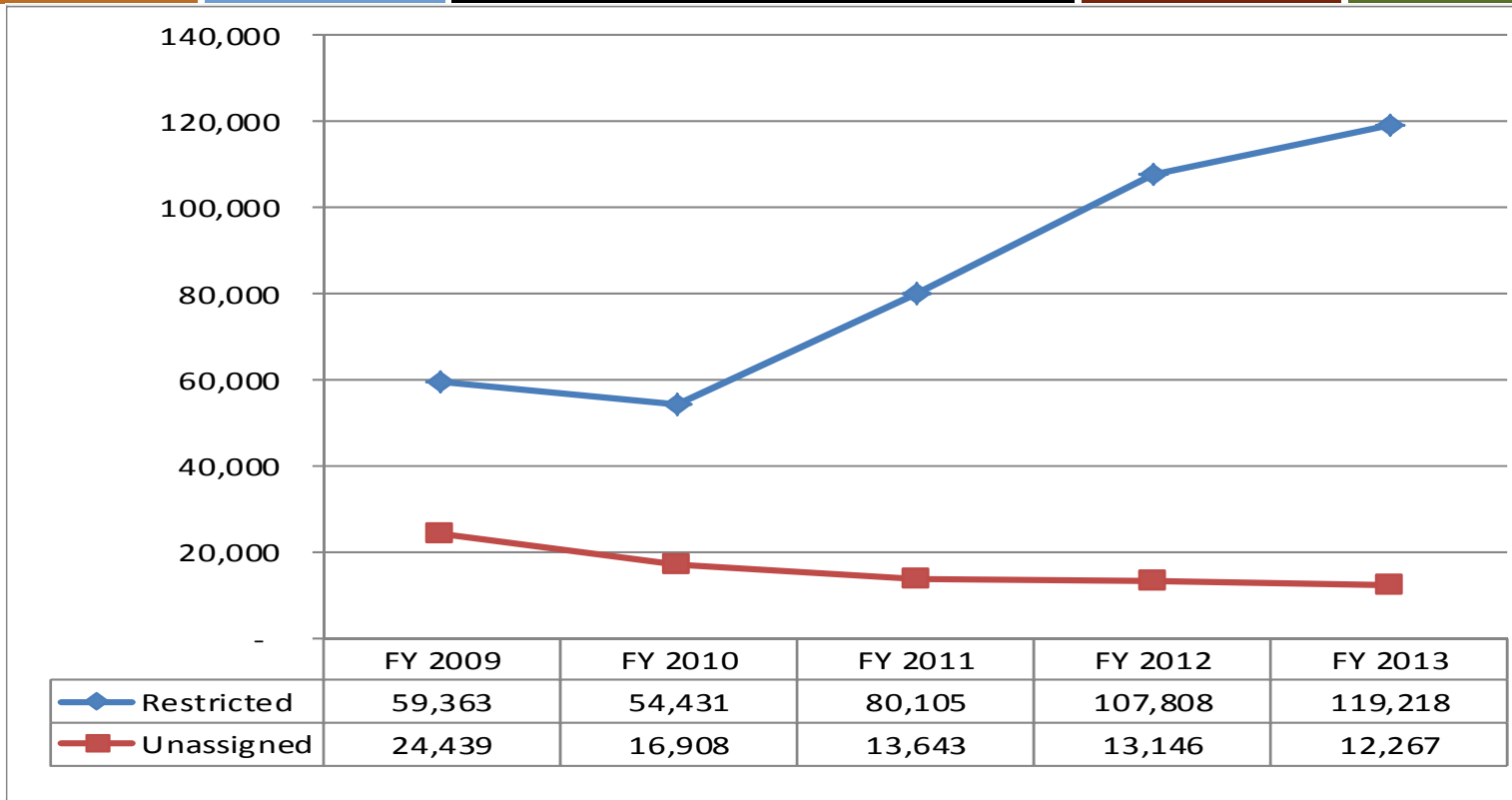
Fund Balance – General Fund



	FY 2012	FY 2013
Restricted for:		
Staff Development	89,802	89,802
Health and Safety	(47,290)	(55,757)
Operating Capital	704,416	734,711
Unassigned:		
Committed for Severance	180,343	180,343
Nonspendable Fund Balance	50,563	29,835
Unassigned Fund Balance	2,073,690	1,971,285



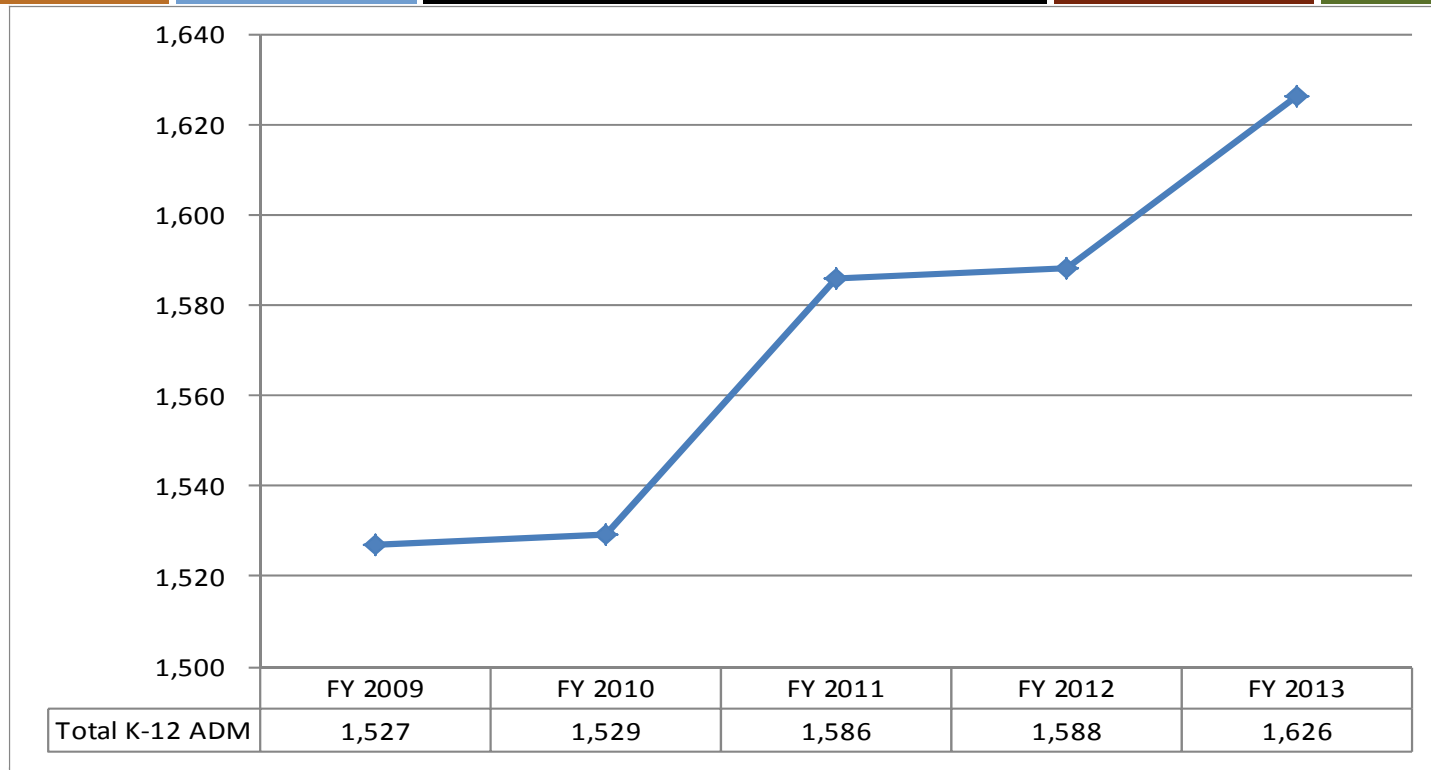
Fund Balance – Community Service Fund



	FY 2012	FY 2013
Restricted for:		
Community Education	70,162	74,794
Early Childhood Family Education	32,401	33,003
School Readiness	5,245	11,421
Unassigned:		
Nonspendable Fund Balance	3,711	3,191
Community Service	9,435	9,076



Pupil Units – Average Daily Membership

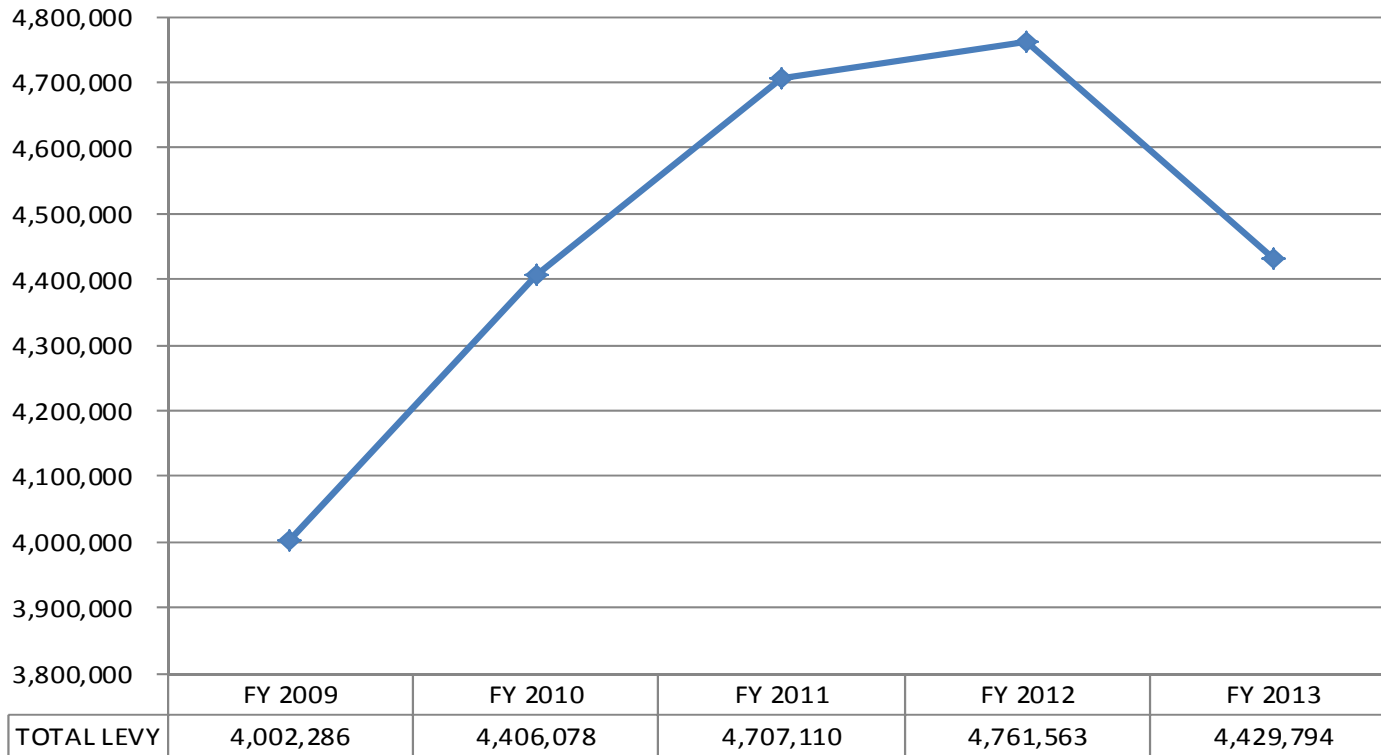


	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Kindergarten	141	147	147	146	156
1-3	325	340	380	380	378
4-6	361	352	349	342	350
7-12	700	690	710	720	742
Total K-12 ADM	1,527	1,529	1,586	1,588	1,626
ADM Change		2	57	2	38
Percent Change		0.13%	3.59%	0.13%	2.36%

PRE-K x 1.250
 HCP-K x 1.000
 REG-K x 0.612
 ADM, 1-3 x 1.115
 ADM, 4-6 x 1.060
 ADM, 7-12 x 1.300



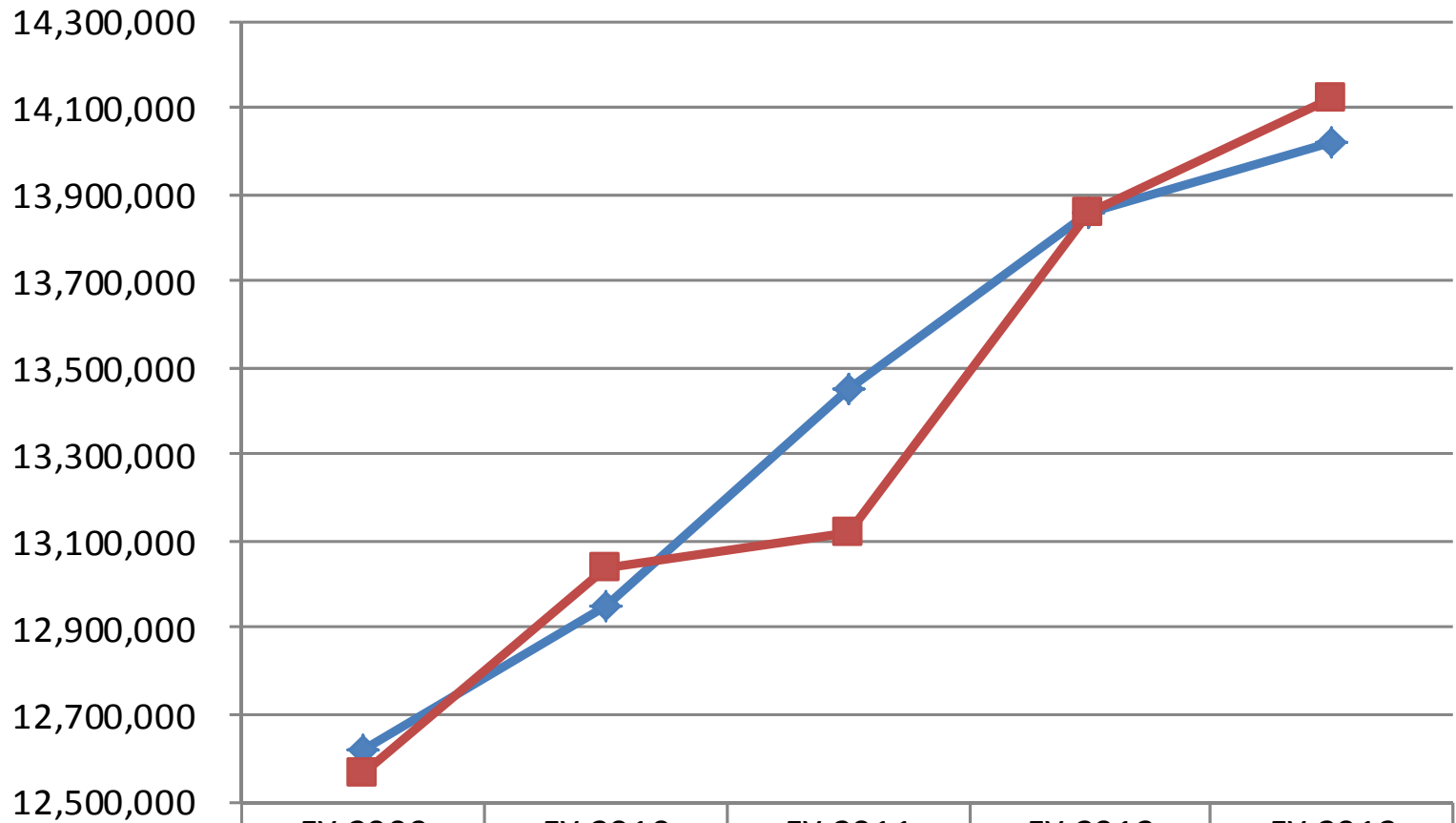
Local Property Taxes Levied



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General	1,170,887	1,307,583	1,010,124	1,137,125	1,098,853
Community Service	125,142	142,790	138,549	134,993	120,090
Debt Service	2,706,257	2,955,705	3,558,437	3,489,445	3,210,851
TOTAL LEVY	4,002,286	4,406,078	4,707,110	4,761,563	4,429,794



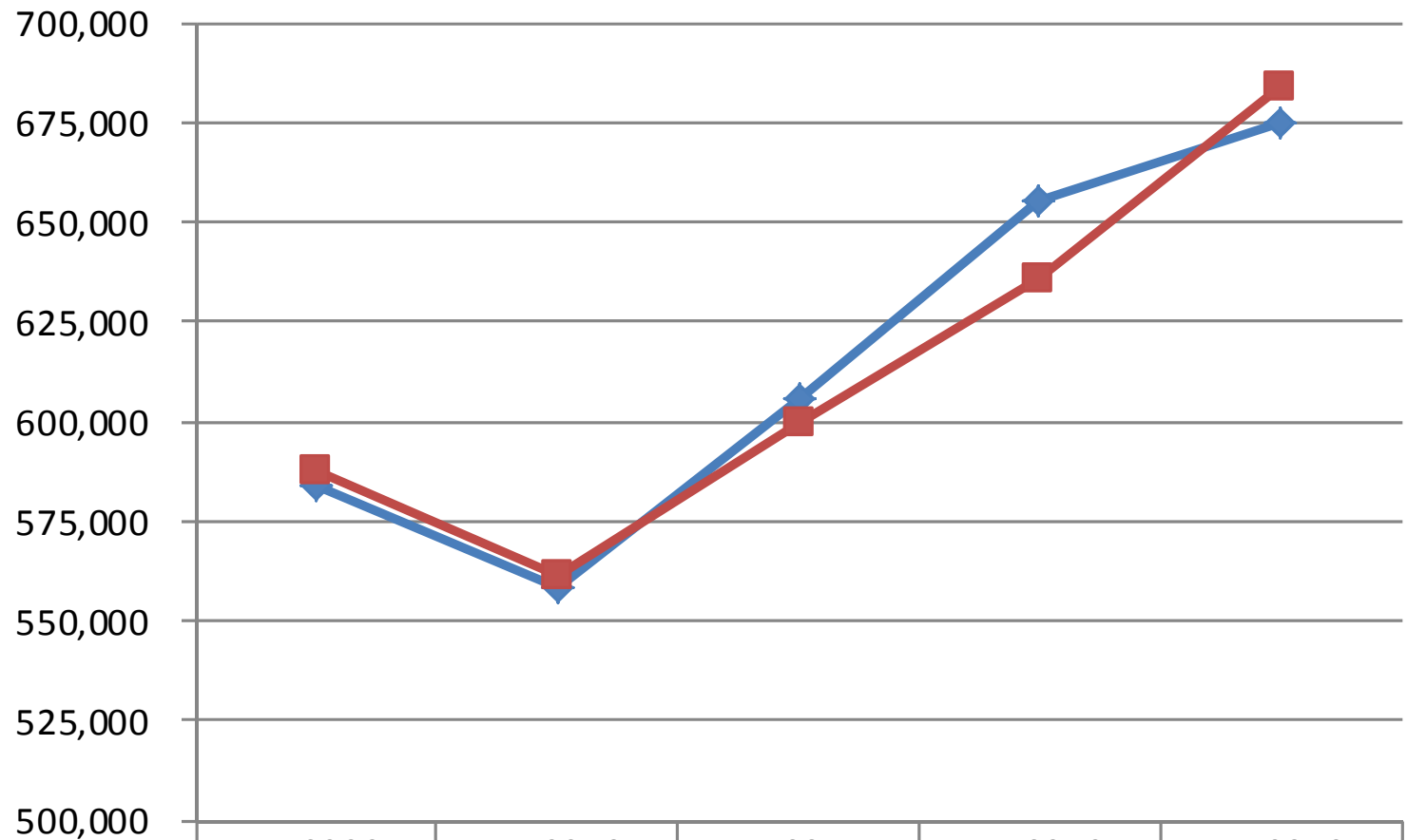
Revenues and Expenses



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General Fund Revenues	12,617,117	12,949,693	13,449,900	13,855,854	14,016,043
General Fund Expenses	12,564,014	13,040,131	13,118,935	13,859,968	14,117,348



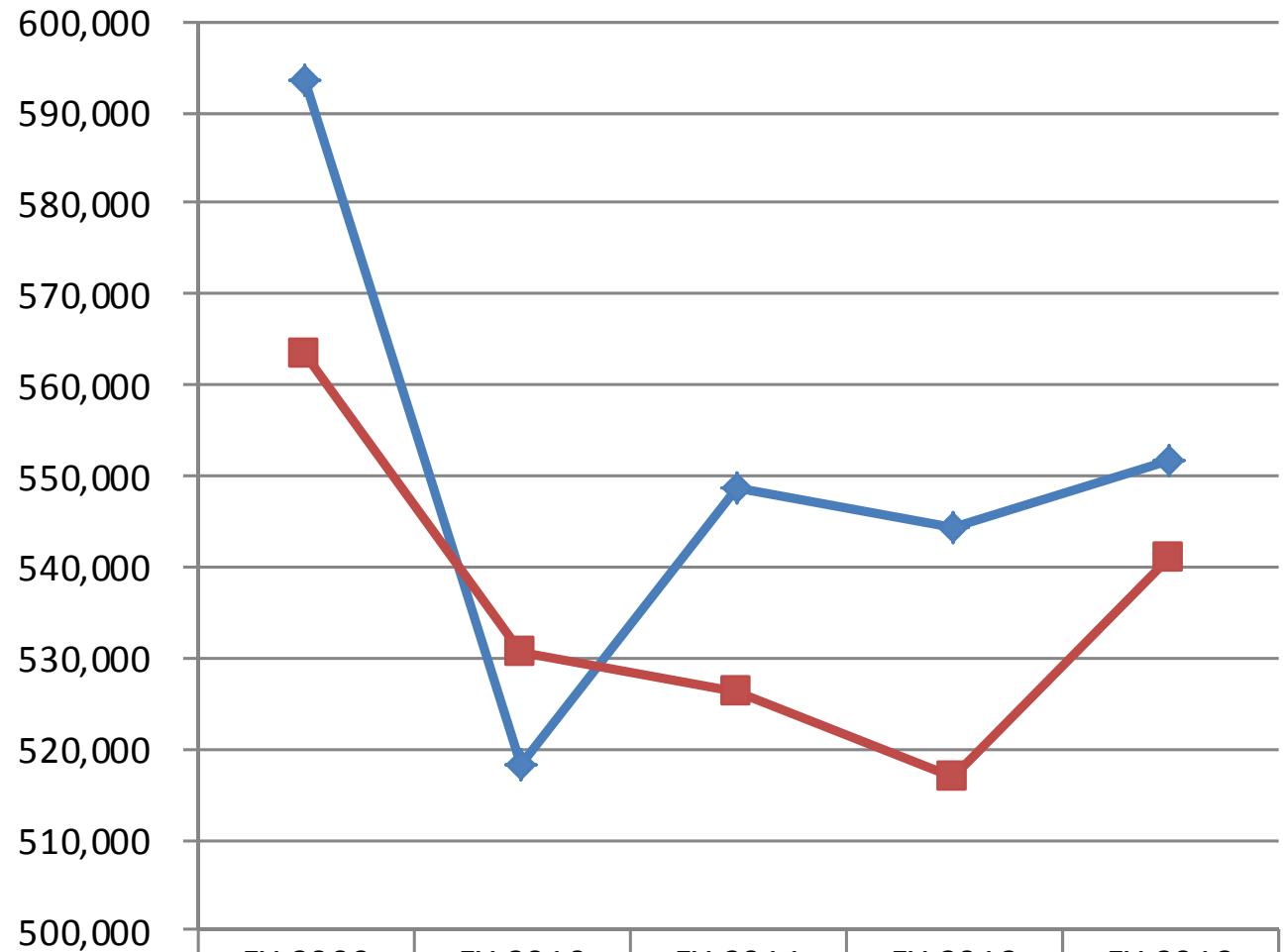
Revenues and Expenses



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Food Service Revenues	584,098	558,209	605,294	655,007	674,653
Food Service Expenses	587,397	561,594	599,955	635,861	684,043



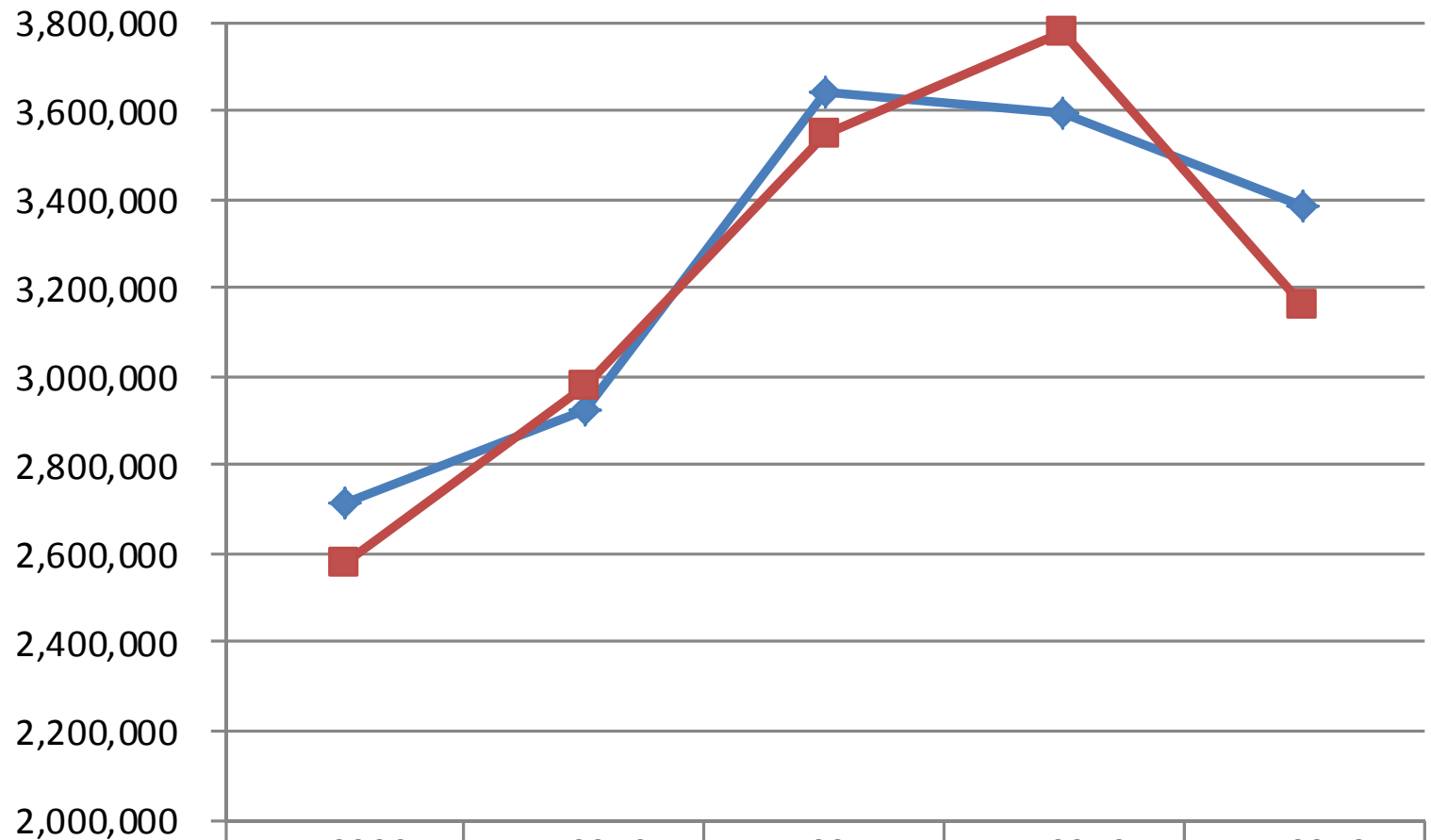
Revenues and Expenses



◆ Community Service Revenues
■ Community Service Expenses



Revenues and Expenses

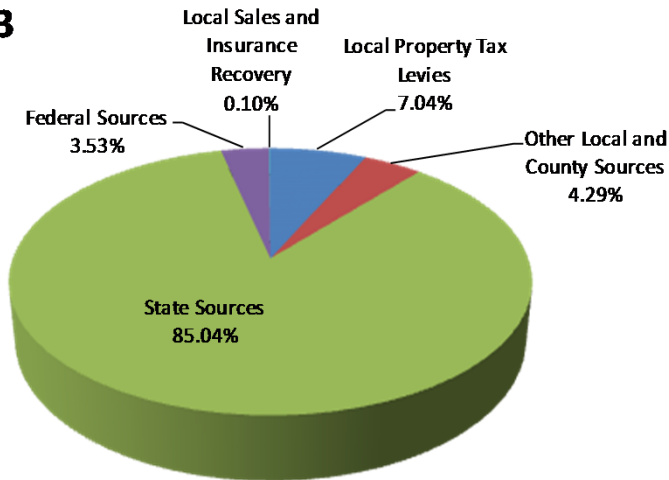


	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
—◆— Debt Service Revenues	2,712,888	2,926,035	3,638,582	3,594,696	3,382,512
—■— Debt Service Expenses	2,578,369	2,975,796	3,545,905	3,779,438	3,160,398

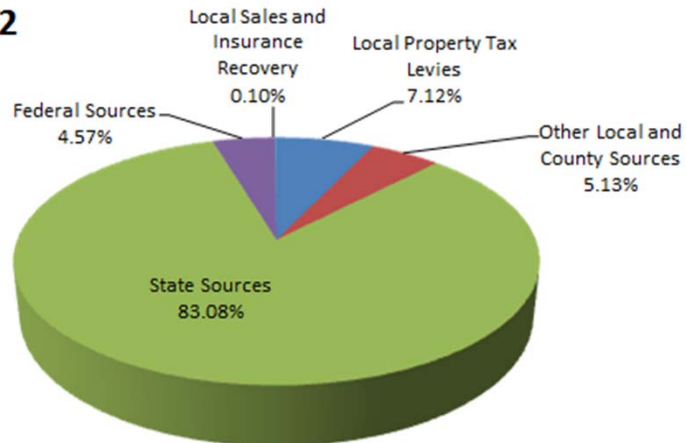


General Revenue by Source

FY 2013



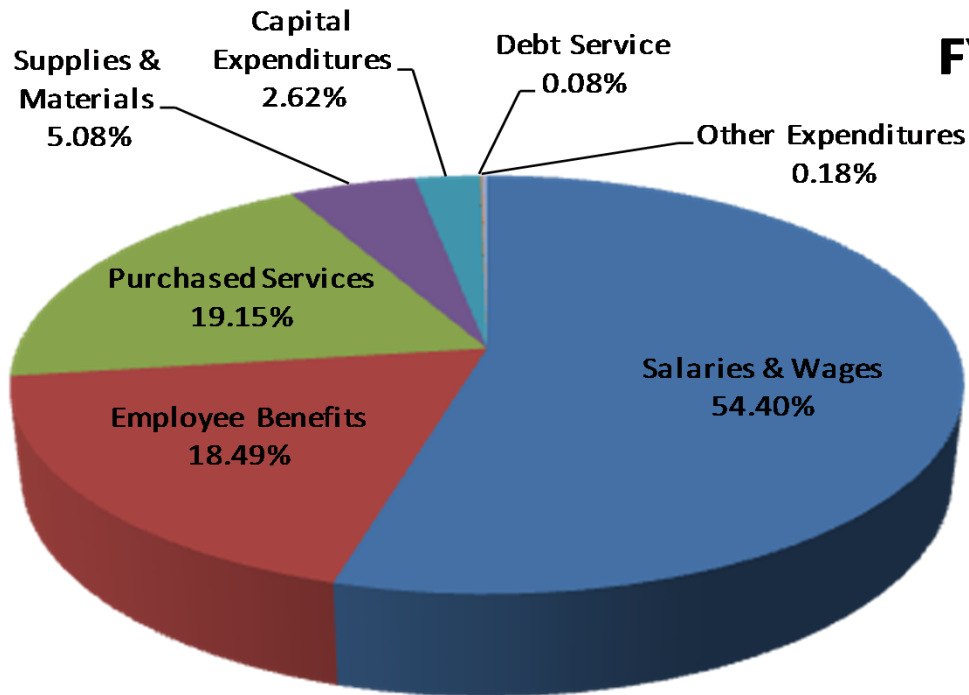
FY 2012



	FY 2012	FY 2013
Local Property Tax Levies	986,319	986,245
Other Local and County Sources	710,323	601,416
State Sources	11,513,168	11,920,077
Federal Sources	632,576	494,430
Local Sales and Insurance Recovery	13,468	13,875
TOTAL	13,855,854	14,016,043



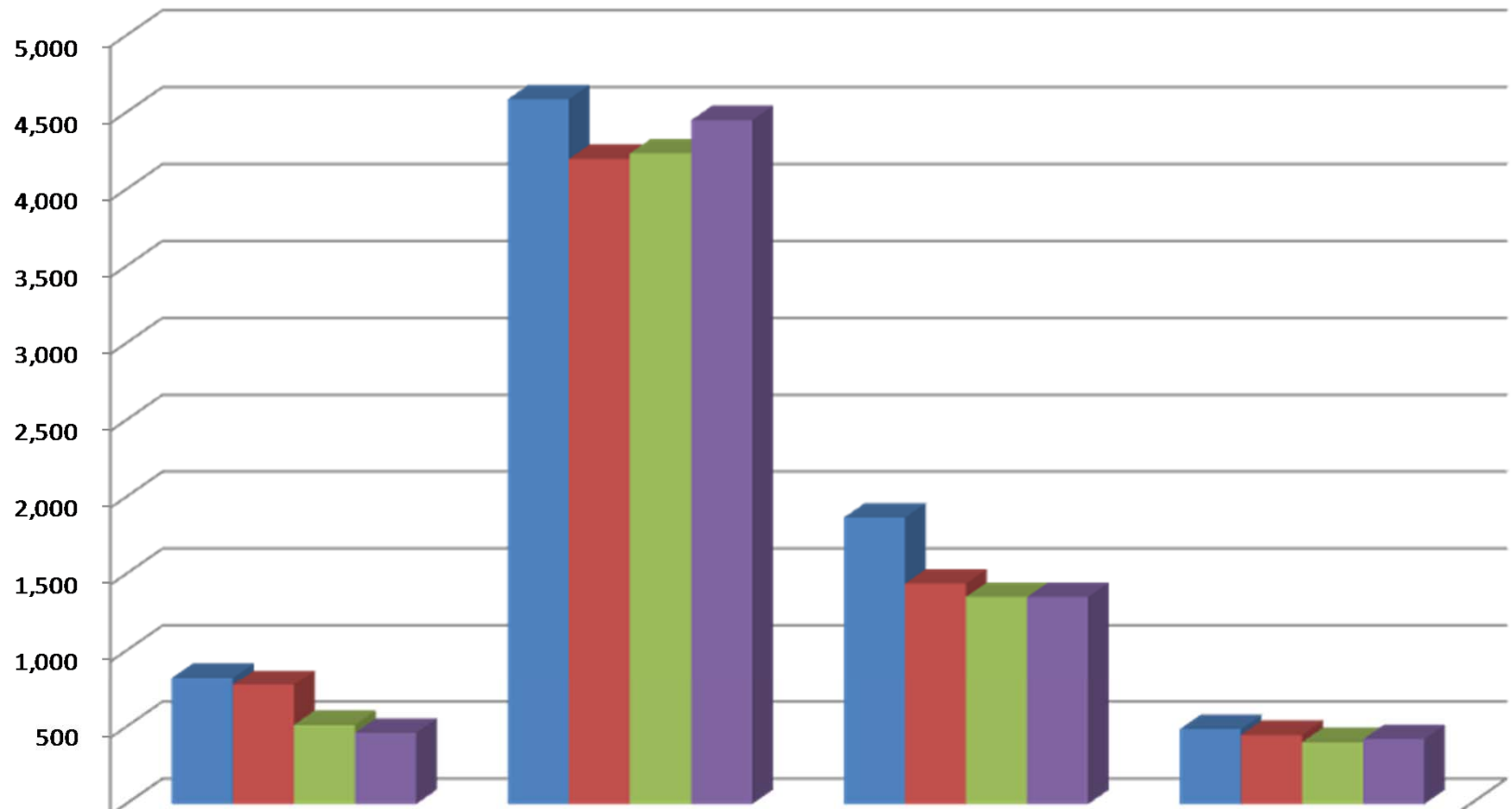
General Fund Expenditures by Object



	FY 2012	FY 2013
Salaries & Wages	7,344,620	7,678,195
Employee Benefits	2,529,835	2,610,718
Purchased Services	2,615,496	2,704,156
Supplies & Materials	632,444	716,812
Capital Expenditures	499,458	370,319
Debt Service	17,258	11,352
Other Expenditures	220,857	25,796
TOTAL	13,859,968	14,117,348



Pupil Units – Cost per ADM Served



	Administration	Regular Instruction	Special Education	Food Service
2012 State Avg	823	4,586	1,866	486
2012 Similar Size Ave	775	4,198	1,437	447
2012 Actual	513	4,234	1,351	400
2013 Actual	462	4,450	1,350	421



Internal Controls and MN Legal Compliance

Material Weaknesses in Internal Control

- Segregation of Duties
- Preparation of Financial Statements

Other Matters

- Student Activity Controls



Thanks for allowing Eide Bailly to serve Belle Plaine Schools

James Ford

Audit Partner

Eide Bailly LLP

Phone: 612-253-6524

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Financial Report
June 30, 2013

Independent School District No. 716
Belle Plaine, Minnesota

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Board of Education

Matt Lenz	Chair
Matt Bigaouette	Vice-Chair
Mike Daly	Clerk
Gary Steinhagen	Treasurer
Judy Nagel	Director
Mike Ludvik	Director



Independent Auditor's Report

Members of the School Board
Independent School District No. 716
Belle Plaine, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 716 (District), Belle Plaine, Minnesota, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Audit 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 the District, as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, and schedule of funding progress found on pages V to XV, pages 34 to 36, and page 33, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Student Activity Treasurer's Report and the Uniform Financial Accounting and Reporting Standards Compliance Table are presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*, and is also not a required part of the financial statements.

The Student Activity Treasurer's Report, the Uniform Financial Accounting and Reporting Standards Compliance Table and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Student Activity Treasurer's Report, the Uniform Financial Accounting and Reporting Standards Compliance Table and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 20, 2013 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

A handwritten signature in cursive script that reads "Eide Sallie LLP".

Mankato, Minnesota
December 20, 2013

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013**

This section of Independent School District No.716, Belle Plaine Schools' annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2013. Please read it in conjunction with the District's financial statements, which immediately follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model required by the Governmental Accounting Standards Board's (GASB) Statement No 34 –*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* in June 1999. Statement No. 34 contains significant requirements that enhance financial reporting. These requirements are also designed to make annual reports easier for the public to understand and more useful to stakeholders. Specifically, Statement No. 34 establishes new reporting requirements that include new financial statements, expanded disclosure, and supplemental information, including the MD&A (this section).

FINANCIAL HIGHLIGHTS

- Net Position increased \$233,428 over the prior year.
- Overall general fund revenues were \$14,016,043 while overall general fund expenses totaled \$14,117,348 for the year ended June 30, 2013.
- The General Fund balance decreased by \$101,305, the Food Service fund balance decreased by \$9,390, and the Community Service fund balance increased by \$10,531.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of three parts – Independent Auditor's Report, required supplemental information, which includes the 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 *district-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 district-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 fund* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

The major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain, are summarized below. The remainder of the overview section of the MD&A highlights the structure and content of each of the statements.

Fund Financial Statements

	District-Wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire district (except Fiduciary funds(s))	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 and student activities
Required Financial Statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenses, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Fiduciary Assets and Liabilities
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 goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

District-wide Statements

The district-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 Position 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 district-wide statements report the District's Net Position and how it has changed. Net Position—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 Position are an indicator of whether its financial position is improving or deteriorating, respectively.

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

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.

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 district-wide statements, we provide additional information following the governmental funds statements that explains the relationship (or difference) between them.

Fiduciary funds – The District is the trustee, or fiduciary, for assets that belong to others, such as the trust and agency 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 asset belong. The District's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. The District excludes these activities from the district-wide financial statements because it cannot use these assets to finance its operations.

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE
(DISTRICT-WIDE FINANCIAL STATEMENTS)**

Net Position:

The District's combined Net Position was \$10,160,801 on June 30, 2013, (see details in Table A-1). This represents an increase in comparison to \$9,927,373 on June 30, 2012.

Table A-1

	<u>2013</u>	<u>2012</u>	<u>Percentage Change</u>
ASSETS			
Current assets	\$ 37,929,819	\$ 10,663,044	255.71%
Capital assets	<u>41,766,693</u>	<u>42,866,616</u>	-2.57%
Total assets	<u>79,696,512</u>	<u>53,529,660</u>	48.88%
LIABILITIES AND NET POSITION			
LIABILITIES			
Other liabilities	8,887,529	8,580,996	3.57%
Long-term liabilities	<u>60,648,182</u>	<u>35,021,291</u>	73.18%
Total liabilities	<u>69,535,711</u>	<u>43,602,287</u>	59.48%
NET POSITION			
Net investment in capital assets	7,018,795	6,535,709	7.39%
Restricted for specific purposes	1,779,480	1,573,311	13.10%
Unrestricted	<u>1,362,526</u>	<u>1,818,353</u>	-25.07%
Total net position	<u>\$ 10,160,801</u>	<u>\$ 9,927,373</u>	2.35%

Change in Net Position
Table A-2

	2013	2012	Percentage Change
REVENUES			
Program revenues			
Charges for service	\$ 1,066,344	\$ 1,030,461	3.48%
Operating grants and contributions	2,319,586	2,538,470	-8.62%
Capital grants and contributions	174,192	164,547	5.86%
General			
Property taxes	3,848,569	3,861,857	-0.34%
County apportionment	615,113	710,051	-13.37%
Aids and payments from state and other	10,424,158	10,130,875	2.89%
Unrestricted investment earnings	134,313	18,171	639.16%
Miscellaneous revenues	39,926	140,174	-71.52%
	<u>18,622,201</u>	<u>18,594,606</u>	0.15%
EXPENSES			
District and school administration	750,856	814,715	-7.84%
District support services	333,247	249,667	33.48%
Regular instruction	7,280,098	6,681,930	8.95%
Vocational instruction	144,883	203,651	-28.86%
Special Education instruction	2,199,283	2,152,444	2.18%
Community education and services	547,472	525,337	4.21%
Instructional support services	574,028	771,101	-25.56%
Pupil support services	1,973,358	1,889,309	4.45%
Site, buildings and equipment	2,378,449	2,288,826	3.92%
Fiscal and other fixed-cost programs	46,976	39,892	17.76%
Interest and fiscal charges on long-term debt	2,160,123	1,729,726	24.88%
	<u>18,388,773</u>	<u>17,346,598</u>	6.01%
CHANGE IN NET POSITION	233,428	1,248,008	-81.30%
NET POSITION - BEGINNING	<u>9,927,373</u>	<u>8,679,365</u>	14.38%
NET POSITION - ENDING	<u>\$ 10,160,801</u>	<u>\$ 9,927,373</u>	2.35%

Changes in Net Position. The District's total revenues were \$18,622,201 for the year ended June 30, 2013. (See Table A-2)

Unallocated state and federal aid along with local property taxes accounted for 79.93% of the total revenue for the year. Operating and capital grants and contributions for specific programs contributed 13.39% and the remainder from fees charged for services and miscellaneous sources 6.68% (See Table A-3 below.)

The total cost of all programs and services was \$18,388,773 for the year ended June 30, 2013. The District's expenses are predominantly related to student education and student educational support (68.00%). The District's administrative activities accounted for 4.08% of the total costs. (See Table A-4) Total revenues surpassed total expenses, increasing net position \$233,428 from last year.

Table A-3

ISD #716 Revenues for Fiscal Year 2013

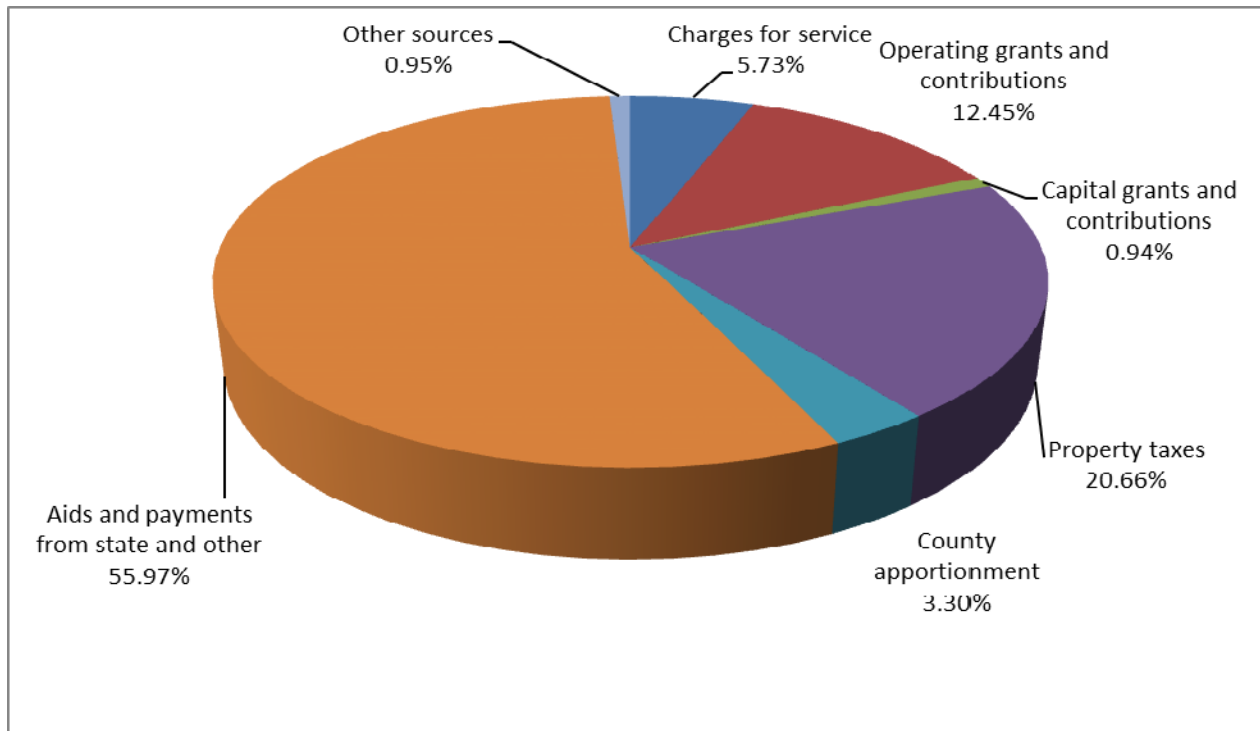
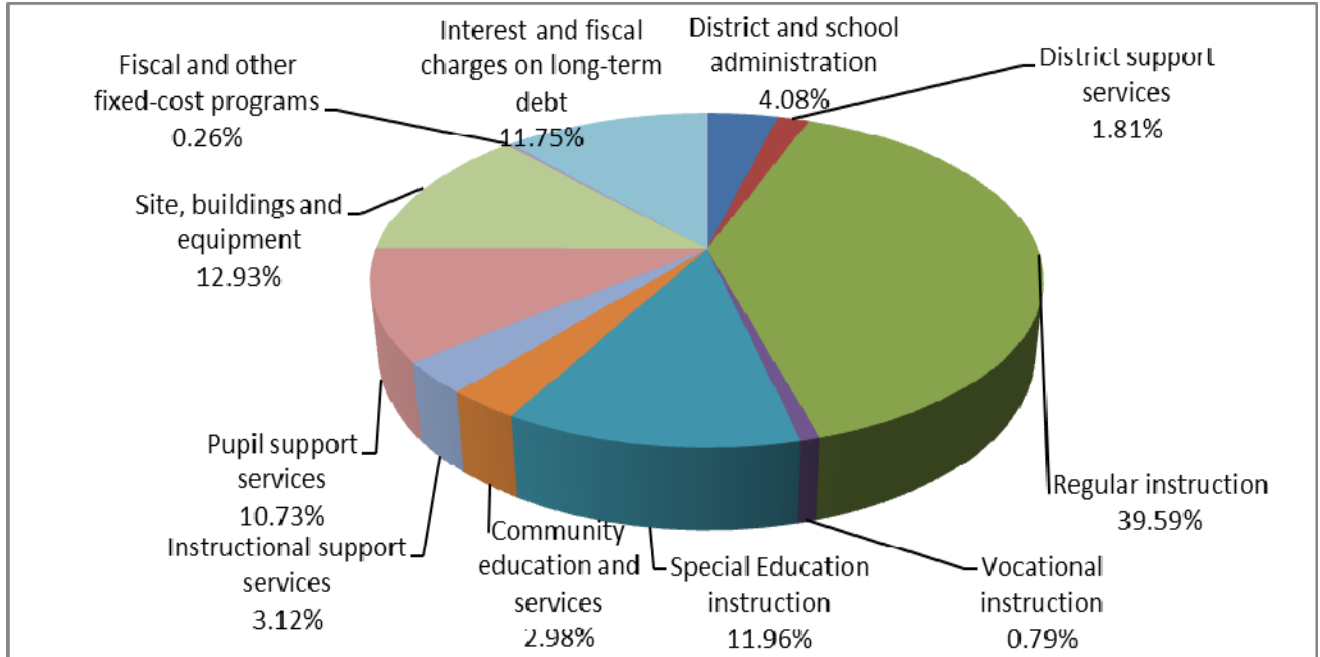


Table A-4

ISD #716 Expenses for Fiscal Year 2013



Governmental Activities:

Table A-5 shows the net cost of each major activity of the District. The net cost is the total cost less the programs revenues applicable to each activity.

Table A-5

	Total Cost of Services			Percentage Change	Net Cost of Services		
	2013	2012			2013	2012	Change
District and school administration	\$ 750,856	\$ 814,715	-7.84%	\$ 750,856	\$ 814,715	-7.84%	
District support services	333,247	249,667	33.48%	333,247	249,667	33.48%	
Regular instruction	7,280,098	6,681,930	8.95%	6,513,989	5,788,911	12.53%	
Vocational instruction	144,883	203,651	-28.86%	144,883	203,651	-28.86%	
Special Education instruction	2,199,283	2,152,444	2.18%	783,282	640,902	22.22%	
Community education and services	547,472	525,337	4.21%	117,540	120,222	-2.23%	
Instructional support services	574,028	771,101	-25.56%	574,028	771,101	-25.56%	
Pupil support services	1,973,358	1,889,309	4.45%	1,227,552	1,154,921	6.29%	
Site, buildings and equipment	2,378,449	2,288,826	3.92%	2,176,175	2,099,412	3.66%	
Fiscal and other fixed-costs	46,976	39,892	17.76%	46,976	39,892	17.76%	
Interest and fiscal charges on Long-Term Debt	2,160,123	1,729,726	24.88%	2,160,123	1,729,726	24.88%	
	<u>\$ 18,388,773</u>	<u>\$ 17,346,598</u>	6.01%	<u>\$ 14,828,651</u>	<u>\$ 13,613,120</u>	8.93%	

- The cost of all governmental activities this year was \$18,388,773.
- The users of the District's programs financed \$1,066,344 of the cost of services through charges for services.
- District and state taxpayers financed \$14,887,840 of the District's costs. This portion of governmental activities was financed with \$4,463,682 in property taxes, and \$10,424,158 unrestricted state aid based on the statewide educational aid formula.
- The balance of \$2,493,778 was financed from operating and capital grants and contributions.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (FUNDS FINANCIAL STATEMENTS)

The financial performance of the District as a whole is reflected in its governmental funds. At the end of the 2012-13 fiscal year, the District's governmental funds reported combined fund balances of \$31,218,857. This is compared to \$3,773,320 for the previous year. This includes restricted, committed, nonspendable, and unassigned fund balances.

Total revenues and expenditures for the District's governmental funds were \$46,043,661 and \$18,598,124, respectively. As a result, the District completed the year with excess of revenues over expenditures in the amount of \$27,445,537.

General Fund:

The General Fund is used to account for all revenues and expenditures of the School District not accounted for elsewhere. This fund is used to account for: K-12 educational activities, District instructional and student support programs, expenditures for both District and School Administration, normal operations and maintenance, pupil transportation, capital expenditures, and all other legal expenditures not specifically designated to be accounted for in any other fund. (See Table A-6 for a summary of the revenues, expenditures, and fund balances for all of the District's Governmental funds, including the General Fund).

Revenues:

Fiscal Year 2013 showed an increase in student adjusted marginal cost pupil units (AMCPU) of 43.60 students. The formula allowance increased for the 2012-2013 year to \$5,224 per AMCPU. Revenues totaled \$14,016,043, an increase of \$160,189 over fiscal year 2012.

Expenditures:

For Fiscal Year 2013 expenditures totaled \$14,117,348, this was an increase of \$257,380 over the previous year.

Food Service Fund:

The Food Service Fund revenues for 2012-2013 totaled \$674,653 and expenditures were \$684,043. The June 30, 2013, fund balance is \$88,974, a decrease of \$9,390 from fiscal year 2012.

Community Service Fund:

The Community Service Fund revenue for 2012-2013 totaled \$551,643 and expenditures were \$541,112. The June 30, 2013, combined fund balances are \$131,485, a \$10,531 increase from fiscal year 2012.

Fund Balance:

The unassigned general fund balance is \$1,971,285 and the various restricted, committed, and nonspendable fund balances totaled \$768,756, \$180,343, and \$29,835, respectively. The unassigned fund balance decreased by \$102,486 due to higher anticipated utilities and purchased service costs.

The single best measurement of the District’s overall financial health in the General Fund is the Unassigned Fund Balance. The District closely monitors this fund balance through budget planning sessions.

Table A-6
Revenue and Expenditures – Governmental Funds

	<u>Revenue</u>	<u>Expenditures</u>	<u>Other Financing Sources</u>	<u>Net Increase (Decrease)</u>	<u>Fund Balance As of 6/30/12</u>	<u>Fund Balance As of 6/30/13</u>
General Fund	\$ 14,016,043	\$ 14,117,348	\$ -	\$ (101,305)	\$ 3,051,524	\$ 2,950,219
Food Service Fund	674,653	684,043	-	(9,390)	98,364	88,974
Community Service	551,643	541,112	-	10,531	120,954	131,485
Debt Service	3,382,512	3,160,398	27,323,587	27,545,701	502,478	28,048,179
	<u>\$ 18,624,851</u>	<u>\$ 18,502,901</u>	<u>\$ 27,323,587</u>	<u>\$ 27,445,537</u>	<u>\$ 3,773,320</u>	<u>\$ 31,218,857</u>

General Fund Budgetary Highlights:

The District operating budget (originally approved in June of 2012) showed expenditures would exceed revenues by approximately \$270,183, the actual results for the year show expenditures exceeded revenues by \$101,305, due in part to higher anticipated utilities and purchased service costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets:

By the end of 2013, the District had invested \$57,336,478 in a broad range of capital assets, including school buildings, land, computer and equipment for various instructional programs (see Table A-7). Total depreciation expense for the year was \$1,371,414. More detailed information about capital assets can be found in Note 3.C. to the financial statements.

Table A-7
Capital Assets

	<u>2013</u>	<u>2012</u>	<u>Percentage Change</u>
Land and Land Improvements	\$ 771,482	\$ 771,482	0.00%
Buildings	51,969,036	51,926,133	0.08%
Equipment	4,595,960	4,910,454	-6.40%
Accumulated depreciation	<u>(15,569,785)</u>	<u>(14,741,453)</u>	5.62%
 Total capital assets	 <u>\$ 41,766,693</u>	 <u>\$ 42,866,616</u>	 -2.57%

Long-Term Liabilities:

For the fiscal year ended June 30, 2013, the District had \$480,000 in general obligation school building refunding bonds of 2003, \$28,380,000 in general obligation school building bonds, Series 2005A, \$190,000 of general obligation school building bonds, Series 2005B, \$3,730,000 of general obligation alternative facilities bonds, Series 2009A, and \$970,000 of general obligation capital facilities bonds, Series 2009B, outstanding. The district also issued \$24,960,000 of general obligation school building refunding bonds, Series 2012A. This is a increase of 66.60% percent from last year (See Table A-8). Overall, the District's outstanding long-term liabilities increased by \$23,320,941, a 64.340% increase in fiscal year 2013. More detailed information about the District's long-term liabilities is presented in Note 3.F. of the financial statements.

Debt Service Fund:

The Debt Service fund revenue for 2012-2013 totaled \$30,801,322 and expenditures were \$3,255,621. The June 30, 2013, fund balance is \$28,048,179, an increase from fiscal year 2012 of \$27,545,701.

Table A-8
Outstanding Long-term Liabilities

	<u>2013</u>	<u>2012</u>	<u>Percentage Change</u>
General Obligation Building Bonds	\$ 58,710,000	\$ 35,240,000	66.60%
Fixed-draw Capital Lease Payable	997,898	1,090,907	-8.53%
OPEB Obligation (Asset)	(23,349)	(18,977)	23.04%
Pension Obligation (Asset)	(118,387)	(66,709)	77.47%
	<u>\$ 59,566,162</u>	<u>\$ 36,245,221</u>	64.34%

Factors Bearing on the District's Future:

The District is dependent on the State of Minnesota for its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation.

The 2013 Legislative session passed numerous bills that will be beneficial to our district. These benefits include a 1.5% basic formula increase for FY 2014 and FY 2015, All Day Kindergarten funding beginning in FY 2015 and a new Location Equity levy beginning with the payable 2014 levy. The District also expects enrollment to remain steady over the next several years.

Contacting the District's Financial Management:

This financial report is designed to provide the District's citizens, taxpayers, customers, 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 would like additional information, contact the District Office, ISD #716, 130 South Willow Street, Belle Plaine, MN 56011.

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Activities
 Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Administration	\$ 750,856	\$ -	\$ -	\$ -	\$ (750,856)
District support services	333,247	-	-	-	(333,247)
Regular instruction	7,280,098	280,137	485,972	-	(6,513,989)
Vocational instruction	144,883	-	-	-	(144,883)
Special education instruction	2,199,283	24,287	1,391,714	-	(783,282)
Community education and services	547,472	302,028	127,904	-	(117,540)
Instructional support services	574,028	-	-	-	(574,028)
Pupil support services	1,973,358	433,889	311,917	-	(1,227,552)
Sites and buildings	2,378,449	26,003	2,079	174,192	(2,176,175)
Fiscal and other fixed cost programs	46,976	-	-	-	(46,976)
Interest and fiscal charges	2,160,123	-	-	-	(2,160,123)
Total Governmental Activities	\$ 18,388,773	\$ 1,066,344	\$ 2,319,586	\$ 174,192	(14,828,651)
General Revenues					
Property taxes and other county sources					3,848,569
Fiscal disparities					615,113
State aid not restricted to specific purposes					10,424,158
Earnings on investments					134,313
Loss on disposal of equipment					(4,178)
Miscellaneous					44,104
Total general revenues					15,062,079
Changes in Net Position					233,428
Net Position - Beginning					9,927,373
Net Position - Ending					\$ 10,160,801

The notes to the financial statements are an integral part of the financial statements

Independent School District No. 716

Belle Plaine, Minnesota

Balance Sheet – Governmental Funds

June 30, 2013

	General	Food Service	Community Service	Debt Service	Totals
Assets					
Cash	\$ 3,162,349	\$ 104,926	\$ 128,685	\$ 2,289,227	\$ 5,685,187
Cash with fiscal agent	-	-	-	27,370,738	27,370,738
Receivables					
Current property taxes	577,433	-	56,898	1,517,460	2,151,791
Delinquent property taxes	21,697	-	2,156	57,499	81,352
Accounts receivable	12,546	-	-	-	12,546
Due from other Minnesota School Districts	92,174	-	-	-	92,174
Due from Minnesota Department of Education	1,771,820	-	19,899	12,877	1,804,596
Due from Federal through Minnesota Department of Education	311,893	3,633	-	-	315,526
Due from Other Governmental Units	-	-	8,306	-	8,306
Inventories	-	3,961	-	-	3,961
Prepaid Items	29,835	-	3,191	-	33,026
Total assets	<u>\$ 5,979,747</u>	<u>\$ 112,520</u>	<u>\$ 219,135</u>	<u>\$ 31,247,801</u>	<u>\$ 37,559,203</u>
Liabilities and Fund Balances					
Liabilities					
Salaries payable	\$ 41,083	\$ -	\$ 15,898	\$ -	\$ 56,981
Aid anticipation certificates payable	1,767,891	-	-	-	1,767,891
Accounts payable	41,377	12,176	8,029	-	61,582
Interest payable	29,465	-	-	-	29,465
Due to other Minnesota School Districts	230,748	-	-	-	230,748
Due to other governmental units	-	-	1,060	-	1,060
Due to Minnesota River Valley Special Education Cooperative	26,644	-	-	-	26,644
Payroll deductions	279,016	-	-	-	279,016
Unearned revenue	-	11,370	-	-	11,370
Unearned revenue - delinquent taxes	20,693	-	2,063	55,004	77,760
Property taxes levied for subsequent years	592,611	-	60,600	3,144,618	3,797,829
Total liabilities	<u>3,029,528</u>	<u>23,546</u>	<u>87,650</u>	<u>3,199,622</u>	<u>6,340,346</u>
Fund Balances					
Nonspendable					
Prepaid items	29,835	-	3,191	-	33,026
Inventories	-	3,961	-	-	3,961
Restricted					
Staff development	89,802	-	-	-	89,802
Operating capital	734,711	-	-	-	734,711
Community education	-	-	74,794	-	74,794
Early childhood family education	-	-	33,003	-	33,003
School readiness	-	-	11,421	-	11,421
Bond refunding	-	-	-	27,370,738	27,370,738
Other purposes	-	85,013	9,076	677,441	771,530
Committed					
Severance	180,343	-	-	-	180,343
Unassigned					
Total fund balances	<u>2,950,219</u>	<u>88,974</u>	<u>131,485</u>	<u>28,048,179</u>	<u>31,218,857</u>
Total liabilities and fund balances	<u>\$ 5,979,747</u>	<u>\$ 112,520</u>	<u>\$ 219,135</u>	<u>\$ 31,247,801</u>	<u>\$ 37,559,203</u>

Independent School District No. 716
Belle Plaine, Minnesota

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2013

Total Fund Balances for Governmental Funds		\$ 31,218,857
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of these assets is \$57,336,478 and the accumulated depreciation is \$15,569,785.		41,766,693
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as unearned revenue in the funds.		77,760
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Accrued interest for general obligation bonds is \$767,873 and for capital leases is \$5,113.		(772,986)
Long-term liabilities that pertain to governmental funds are not due and payable in the current period, and therefore are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year end are:		
Bonds Payable	\$ 58,710,000	
Capital Lease Payable	997,898	
OPEB Obligation (Asset)	(23,349)	
Pension Liability (Asset)	(118,387)	
		(59,566,162)
A premium for underwriter fees received with the issuance of long-term debt is amortized over the term of the debt. Total unamortized bond premium liabilities are \$2,997,429 and the accumulated amortization is \$205,188.		(2,792,241)
Expenses that were paid for the issuance of long-term debt, bond issuance costs and underwriter fees are amortized over the term of the debt. The total deferred charge assets are \$336,259 and the accumulated amortization is \$107,379.		228,880
Total Net Position for Governmental Activities		\$ 10,160,801

Independent School District No. 716
Belle Plaine, Minnesota

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2013

	General	Food Service	Community Service	Debt Service	Totals
Revenues					
Local property tax levies	\$ 986,245	\$ -	\$ 103,181	\$ 2,757,614	\$ 3,847,040
Other local and county sources	601,416	232	325,219	530,254	1,457,121
State sources	11,920,077	32,891	123,243	94,644	12,170,855
Federal sources	494,430	246,321	-	-	740,751
Local sales and insurance recovery	13,875	395,209	-	-	409,084
Total revenues	14,016,043	674,653	551,643	3,382,512	18,624,851
Expenditures					
Administration	750,856	-	-	-	750,856
District support services	329,114	-	-	-	329,114
Regular instruction	7,237,059	-	-	-	7,237,059
Vocational instruction	143,454	-	-	-	143,454
Special education instruction	2,196,359	-	-	-	2,196,359
Community education and services	-	-	541,112	-	541,112
Instructional support services	617,640	-	-	-	617,640
Pupil support services	1,314,911	684,043	-	-	1,998,954
Sites and buildings	1,338,713	-	-	-	1,338,713
Fiscal and other fixed cost programs	46,976	-	-	-	46,976
Debt service:					
Principal	93,009	-	-	1,490,000	1,583,009
Interest and fiscal charges	49,257	-	-	1,670,398	1,719,655
Total expenditures	14,117,348	684,043	541,112	3,160,398	18,502,901
Excess (deficiency) of revenues over expenditures	(101,305)	(9,390)	10,531	222,114	121,950
Other Financing Sources (Uses)					
Refunding bonds issued	-	-	-	24,960,000	24,960,000
Refunding bond premium	-	-	-	2,458,810	2,458,810
Refunding bond issuance costs	-	-	-	(95,223)	(95,223)
Total Other Financing Sources (Uses)	-	-	-	27,323,587	27,323,587
Net Change in Fund Balances	(101,305)	(9,390)	10,531	27,545,701	27,445,537
Fund Balances - Beginning	3,051,524	98,364	120,954	502,478	3,773,320
Fund Balances - Ending	\$ 2,950,219	\$ 88,974	\$ 131,485	\$ 28,048,179	\$ 31,218,857

Independent School District No. 716
Belle Plaine, Minnesota

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2013

Total Net Change in Fund Balances for Governmental Funds	\$ 27,445,537
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 their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$1,371,414) exceeds capital outlays (\$275,669) in the current period.	(1,095,745)
In the statement of activities, only the net gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the entire proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balances by the cost of the capital assets less the accumulated depreciation.	(4,178)
In governmental funds, issuance of new bonds is reported as an other financing source (in the amount of net proceeds received). However, in the statement of activities, a new bond issuance is not revenue, rather it constitutes a long-term liability in the statement of net position.	(24,960,000)
In governmental funds, OPEB liabilities are measured by the amount of resources used. However, in the statement of activities, an increase in OPEB liability is based on the amount earned by the employees during the period. This amount is the net of these differences.	4,372
In governmental funds, pension liabilities are measured by the amount of resources used. However, in the statement of activities, an increase in pension liability is based on the amount earned by the employees during the period. This amount is the net of these differences.	51,678
Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences.	(2,352,306)
The governmental funds report repayment of bond principal (\$1,490,000) and capital lease principal (\$93,009) as expenditures. In the statement of net position, however, repayment of principal reduces the liability.	1,583,009
Long-term debt interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. There was \$772,986 and \$332,518 of accrued interest at June 30, 2013 and 2012, respectively.	(440,468)
Property taxes levied and due in previous fiscal years that have not been received as of the end of the current fiscal year are recorded as unearned revenue - delinquent taxes (not considered available revenues) in the governmental funds. In the statement of activities, these taxes are considered revenue in the period for which they are levied. Unearned property tax revenues increased this year.	1,529
Change in Net Position of Governmental Activities	\$ 233,428

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Fiduciary Net Position – Fiduciary Funds
 June 30, 2013

	Private Purpose Trust Fund	Agency Fund
Assets		
Cash	\$ 1,141	\$ 142,236
Liabilities		
Accounts payable	\$ -	\$ 6,580
Due to student activities	-	135,656
Total liabilities	-	\$ 142,236
Net Position		
Restricted for scholarships	\$ 1,141	

Independent School District No. 716
Belle Plaine, Minnesota
Statement of Changes in Fiduciary Net Position – Fiduciary Funds
Year Ended June 30, 2013

	<u>Private Purpose Trust Fund</u>
Additions	
Other local and county revenues	<u>\$ 1,500</u>
Deductions	
Pupil support services	<u>\$ 1,709</u>
Change in Net Position	(209)
Net Position - Beginning of Year	<u>1,350</u>
Net Position - End of Year	<u><u>\$ 1,141</u></u>

Note 1 - Summary of Significant Accounting Policies

The Independent School District No. 716 (District) is a school district governed by a board elected by eligible voters of the District. The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant School District accounting policies are described below.

A. Financial Reporting Entity

GASB Statement No. 14, "The Financial Reporting Entity" and GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units", established standards for defining and reporting on the financial reporting entity. The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The District does not have any blended or discretely presented component units.

The District is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the District's area. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncements, since board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, intergovernmental revenues and other items not properly included among program revenues are reported instead as general revenues.

Separate 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.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers most revenues to be available if they are collected within 60 days of the end of the current fiscal period, except as stated below. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for the following: (1) commodity inventory items are recorded when received, (2) interest and principal on long-term debt are recorded when paid, and (3) claims and judgments, group health claims, and compensated absences are recorded as expenditures when paid with expendable available financial resources. Prepaid items are recorded for approved disbursements made in advance of the year in which the item is budgeted.

Property tax revenues for all funds, which are payable by property owners in a calendar year, are recognized in the fiscal year beginning July 1 of that calendar year. State revenues are recognized in the year to which they apply according to Minnesota Statutes. Federal revenues are recorded in the year in which the related expenditure is made. If the amounts of Minnesota or Federal revenues cannot be reasonably estimated or realization is not assured, they are not recorded as revenue in the current year. Revenue from other school districts is generally recognized when related expenditures occur. All other revenue items are considered to be measurable and available as stated above.

The District reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements and revenue is recognized. Unearned revenues also arise when resources are received by the District before it has legal claim to them, as when property tax levies, food service revenue, or grant monies are received prior to the incurrence of qualifying expenditures. This type of unearned revenue is recorded on the District's government-wide and governmental fund financial statements.

The District reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund is used to account for educational activities, district, instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund.

The *special revenue funds* are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The special revenue *food service fund* is used to record financial activities of the District's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities. The significant revenues for this fund are federal aid, state aid and food sales.

The special revenue *community service fund* is used to record all financial activities of the community service program. The community service fund is comprised of five components, each with its own fund balance (community service, community education, early childhood family education, school readiness, and adult basic education) as authorized in Minnesota State Statutes. The significant revenues for this fund are local taxes, state aid and fees.

The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Additionally, the government reports the following fund types:

The *fiduciary funds* are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

The *private-purpose trust fund* is used to account for resources legally held in trust by agreements where the School Board has accepted the responsibility to serve as trustee. This fund is used for student scholarships.

The *agency fund* is used to account for assets where the District has a formal agency agreement with other governmental units, employees, students or others. The District reports the extracurricular student activities, not under board control, in an agency fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of the results of operations.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Net Position or Equity

1. Cash

Cash balances of the District's funds are combined (pooled) and invested to the extent available in various deposits authorized by Minnesota State Statutes. Each fund shares in the earnings according to its average cash balance. Cash includes amounts in demand deposits, as well as short-term investments, with an original maturity date within three months of the date acquired by the District.

2. Receivables

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are: property taxes, state and federal aids, and revenue from other Minnesota school districts. All receivables are reported at their gross value and, if appropriate, reduced by the estimated portion that is expected to be uncollectible.

Interest and certain receivables are recorded as revenue in the year earned and available to pay liabilities of the current period.

On or before September 15th of each year, the School Board certifies to the county auditor the dates it has selected for its public hearing and for the continuation of its hearing, if necessary. If not certified by this date, the county auditor will assign the hearing date. All school districts must hold public hearings on their proposed property tax levies. Also, at this time the School Board certifies its proposed property tax levy to the county auditor for collection in the following year.

Beginning on November 29th and through December 20th of each year, the District is required by State Law to hold its public hearing on its proposed budgets and proposed property tax levies for the taxes payable in the following year. On or before five business days after December 20th, the School Board certifies its final adopted property taxes payable the following year to the county auditor. If the District has not certified its final property tax by this time, its property tax will be the amount levied by it in the preceding 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 January 1 and are recorded as receivables by the District at that date. Real property taxes may be paid by taxpayers in two equal installments on May 15 and October 15. Agricultural land taxes may be paid on May 15 and November 15. Personal property taxes may be paid on February 28 and June 30. The County provides tax settlements to Districts three times a year, in January, June, and November.

Property tax revenue is recorded under the intact levy concept whereby taxes collectible during a calendar year are recorded as revenue in the fiscal year beginning with the year of collection. Current taxes receivable represent taxes levied in 2012 which are not payable until 2013 less amounts received before June 30, 2013. Delinquent taxes receivable represent levies collectible during 2012 and prior years. Delinquent taxes are recorded as unearned revenue. Taxes levied for subsequent years represent current taxes receivable, which are levied in 2012, but not payable until 2013 and are not expendable by the District until the 2013-2014 school year, adjusted for the property tax shift amount.

3. Inventories, Commodities, and Prepaid Items

All inventories are expended when consumed rather than when purchased and are valued at the lower of cost or market using the average cost method. United States Department of Agriculture commodities received are recorded as revenue at the fair market value of such commodities and included in the food service fund revenue and expenditures when received. Unused commodities at year end are included in inventories of food.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,500 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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 asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Plumbing and Electrical	30
Building Improvements Interior, Portable Classrooms, and Fire System	25
Heating and Ventilation System, Long-term Admin Software, Furniture and Fixtures, Outdoor Equipment, Roofing, and Site Improvements	20
Custodial Equipment, Grounds Equipment, Kitchen Equipment, and Machinery and Tools	15
All Other Equipment, Short-term Admin Software, and Long-term Instructional Software	10
Vehicles and Buses	8
Carpet Replacement	7
Computer Hardware, Copiers, Short-term Instructional Software, and Library Books	5

5. Long-Term Obligations

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

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

Compensated Absences - It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. Vacation leave is accrued as a liability and recorded as an expense of those funds as the benefits are earned by the employees. A liability for these amounts is reported only if they have matured, for example, as a result of employee resignations and retirements. All unused vacation leave at June 30, 2013 expired.

Postemployment Benefits - Under the provisions of the various employee and union contracts the District provides health coverage until age 65 if certain criteria are met. The amount to be incurred is limited as specified by contract. All premiums are funded on a pay-as-you-go basis. This amount was actuarially determined, in accordance with GASB Statement No. 45, at July 1, 2011.

Pension Obligation - Under the provisions of the various employee contracts the District provides a lump sum payment (maximum \$40,000) to retirees if certain criteria are met. The amount to be incurred is limited as specified by contract. All premiums are funded on a pay-as-you-go basis and plan members are not required to contribute. This amount was actuarially determined, in accordance with GASB 27, at July 1, 2011. The plan does not issue a stand-alone financial report.

6. Net Position and Fund Balances

Net position represents the difference between assets and liabilities in the government-wide and fiduciary fund financial statements. Net investment in capital assets 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 position is reported as restricted in the government-wide financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Under GASB Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned.

- Nonspendable fund balance represents a portion of fund balance that includes amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact.
- Restricted fund balances represents a portion of fund balance that reflects constraints placed on the use of resources (other than nonspendable items) that are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority which is the School Board through an ordinance or resolution.
- Assigned fund balance represents amounts constrained by the District's intent to be used for specific purposes, but neither restricted nor committed. The School Board has the authority to assign a fund balance and the School Board has also delegated the authority to assign fund balances to the superintendent and business director.
- Unassigned fund balance represents residual classification for the general fund. This classification represents fund balance not assigned to other funds and not restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it would be necessary to report a negative unassigned fund balance.

The District will strive to maintain a minimum unassigned general fund balance of six percent of the annual budget. If resources from more than one fund balance classification could be spent, the District will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.

E. Inter-Fund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses in the government-wide financial statements and fund financial statements. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Transfers have been removed from the government-wide financial statements.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. Property Tax Shift

Each year the State of Minnesota requires school districts to shift property taxes and general education aid in accordance with State Statutes. During prior years, the District shifted \$609,260 in property tax revenues and general education aid; during the current year, the state shifted an additional amount of \$42,031. The District has recognized an increase in property tax revenues and general education aid an amount equal to these shifted amounts. The net amount shifted to date has reduced taxes levied for subsequent years by \$593,992 in the general fund and \$57,299 in the community service fund for a total shift of \$651,291. Of this total shifted amount, \$554,367 was for referendum levies shifted at 48.6 percent of the 2012 payable 2013 levy limitation and certification, \$63,261 was for referendum levies shifted at 31 percent of the 2000 payable 2001 levy limitation and certification, and \$26,817 and \$6,846 for career tech and reemployment, respectively, shifted at 100 percent of the 2012 payable 2013 levy limitation and certification.

The referendum, career tech, and reemployment levy shift amounts are early revenue recognition and have increased the current years fund balance in the general fund. The other property tax amounts have no effect on the District's fund balances. The referendum shift amount will remain constant from year to year until changed by State Statutes.

Note 2 - Stewardship, Compliance, and Accountability

A. Budgetary Information

The District adopts an annual budget for all funds in accordance with Minnesota State Statutes. The budget is prepared on the modified accrual basis of accounting. Before July 1, the proposed budget is presented to the School Board for review. The School Board holds public hearings and a final budget must be prepared and adopted no later than one week after the School Board approves the audited financial statements and has published the final budget in the local newspaper. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal yearend. The actual revenues, expenditures, and transfers for the year ended June 30, 2013, have been compared to the District's budget for the year where applicable. Variances in parentheses are unfavorable and indicate revenues are less than budget or expenditures are greater than budget. The budget is adopted through passage of a resolution. Any revisions that alter total expenditures of any fund must be approved by the School Board.

Budgetary control is maintained by fund, at the object of expenditure category level within each program, and in compliance with State requirements. Also inherent in this controlling function is the management philosophy that the existence of a particular item or appropriation in the approved budget does not automatically mean that it will be spent. Therefore, there is a constant review process and expenditures are not approved until it has been determined that (1) adequate funds were appropriated; (2) the expenditure is still necessary; and (3) funds are available. Budgeted amounts are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year end. The School Board made several supplemental budgetary appropriations throughout the year.

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2013, expenditures exceeded appropriations in the general fund and food service fund, (the legal level of budgetary control) by \$119,416 and \$49,043, respectively. These over expenditures were funded by greater than anticipated revenues.

Note 3 - Detailed Notes on All Funds

A. Cash

In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the School Board. All such depositories are members of the Federal Reserve System. Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds. Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the District Treasurer or in a financial institution other than that furnishing the collateral.

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 does not have a deposit policy for custodial credit risk. As of June 30, 2013, none of the District’s bank balances were exposed to custodial credit risk.

B. Receivables

Receivables as of the year end for the District are reported on the Statement of Net Position and the Balance Sheet.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of unearned revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Available but Unearned
Delinquent property taxes receivable (general fund)	\$ 20,693	\$ -
Delinquent property taxes receivable (community service fund)	2,063	-
Delinquent property taxes receivable (debt service fund)	55,004	-
Prepaid food service meals (food service fund)	-	11,370
	\$ 77,760	\$ 11,370

C. Capital Assets

Depreciation expense was charged to functions/programs of the primary government as follows:

District support services	\$ 4,532
Regular instruction	161,026
Vocational instruction	1,429
Special education instruction	7,594
Community education and services	8,608
Instructional support services	40,628
Pupil support services	7,288
Sites and buildings	1,140,309
Total Depreciation Expense	<u><u>\$ 1,371,414</u></u>

Capital asset activity for the year ended June 30, 2013, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, not being Depreciated:				
Land	\$ 405,950	\$ -	\$ -	\$ 405,950
Capital Assets, being Depreciated:				
Land improvements	365,532	-	-	365,532
Buildings	51,926,133	42,903	-	51,969,036
Equipment	4,910,454	232,766	547,260	4,595,960
Total Capital Assets, being Depreciated	<u>57,202,119</u>	<u>275,669</u>	<u>547,260</u>	<u>56,930,528</u>
Less Accumulated Depreciation for:				
Land improvements	163,692	16,572	-	180,264
Buildings	11,552,382	981,676	-	12,534,058
Equipment	3,025,379	373,166	543,082	2,855,463
Total Accumulated Depreciation	<u>14,741,453</u>	<u>1,371,414</u>	<u>543,082</u>	<u>15,569,785</u>
Total Capital Assets, being Depreciated, net	<u>42,460,666</u>	<u>(1,095,745)</u>	<u>4,178</u>	<u>41,360,743</u>
Governmental Activities Capital Assets, net	<u><u>\$42,866,616</u></u>	<u><u>\$(1,095,745)</u></u>	<u><u>\$ 4,178</u></u>	<u><u>\$41,766,693</u></u>

D. Short-Term Debt

During the year ended June 30, 2013, the District issued General Obligation Aid Anticipation Certificates of Indebtedness of \$1,767,891 for cash flow purposes. The Certificates of Indebtedness with principal and interest totaling \$1,803,249 is due September 10, 2013, and accrued interest of 2.0 percent per annum. Interest cost of \$29,465 has been accrued at June 30, 2013. The cost of issuance was expended during the year. The full faith and credit of the District is irrevocably pledged for the redemption of this certificate.

During the year ended June 30, 2013, the following changes occurred in short-term debt reported in the government wide and fund financial statements:

	Balance July 1	Issued	Redeemed	Balance June 30
General Obligation Aid Anticipation Certificates	\$ 2,132,741	\$ 1,767,891	\$ 2,132,741	\$ 1,767,891

E. Leases

1. Operating Leases

The District entered into a non-cancelable five year lease agreement for a copier, beginning October 2009. Rent is paid in monthly installments of \$418 until the lease agreement is met. The District entered into a non-cancelable five year lease agreement for copiers, beginning January 2012. Rent is due in monthly installments of \$1,186 until the lease agreement is met.

All lease payments are paid from the general fund. Total costs for all leases were \$19,250 for June 30, 2013. The future minimum lease payments for this lease are as follows:

Year Ending June 30,	Amount
2014	\$ 19,250
2015	15,488
2016	14,234
2017	7,117
Total	\$ 56,089

2. Capital Leases

The District entered into a lease agreement in December 2008 as lessee for the financing of energy cost savings projects. This lease agreement qualifies as a capital lease for accounting purposes and, therefore has been recorded at the present value of future minimum lease payments as of the inception date. The lease is payable in monthly installments of \$8,257 over fifteen years through December 2024 at a 4.7 percent interest rate.

Annual debt service requirements to maturity for the capital lease payments are as follows:

Years Ending June 30,	
2014	\$ 99,081
2015	99,081
2016	99,081
2017	99,081
2018	99,081
2019-2023	495,404
2024-2025	<u>148,621</u>
Total Lease Payments	1,139,430
Less: Interest	<u>(258,325)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 881,105</u></u>

The assets acquired through this capital lease are as follows:

<u>Asset:</u>	
Energy Savings Upgrades	\$ 5,917,671
Accumulated Depreciation	<u>(414,237)</u>
Total Assets Acquired through Capital Lease	<u><u>\$ 5,503,434</u></u>

The District entered into a lease agreement in April 2011 as lessee for the financing of District wide wireless system. This lease agreement qualifies as a capital lease for accounting purposes and, therefore has been recorded at the present value of future minimum lease payments as of the inception date. The lease is payable in annual installments of \$41,649 over five years through July 2015 at a 3.45 percent interest rate.

Annual debt service requirements to maturity for the capital lease payments are as follows:

Years Ending June 30,	
2014	\$ 41,649
2015	41,649
2016	<u>41,649</u>
Total Lease Payments	124,947
Less: Interest	<u>(8,154)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 116,793</u></u>

The assets acquired through this capital lease are as follows:

<u>Asset:</u>	
Wireless System	\$ 278,246
Accumulated Depreciation	(83,474)
Total Assets Acquired through Capital Lease	<u>\$ 194,772</u>

F. Long-Term Debt

General Obligation Bonds. The District issued general obligation bonds to provide funds for the improvement and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District and are paid from the debt service fund. The originally issued principal amount for general obligation refunding and building bonds currently outstanding is \$68,005,000. General obligation bonds currently outstanding are as follows:

<u>Bond Issue and Purpose</u>	<u>Interest Rates</u>	<u>Amount</u>
G.O. School building refunding bonds of 2003 of \$3,975,000, due in annual installments of \$305,000 to \$480,000 through February 1, 2014	4.50% to 5.00%	\$ 480,000
G.O. School building bonds, series 2005A of \$33,335,000, due in annual installments of \$235,000 to \$2,780,000 through February 1, 2026	4.00% to 4.75%	28,380,000
G.O. School building bonds, series 2005B of \$575,000, due in annual installments of \$60,000 to \$65,000 through February 1, 2016	3.50% to 4.00%	190,000
G.O. Alternative facilities bonds, series 2009A of \$3,975,000, due in annual installments of \$90,000 to \$390,000 through February 1, 2030	2.00% to 4.50%	3,730,000
G.O. Capital facilities bonds, series 2009B of \$1,185,000, due in annual installments of \$75,000 to \$105,000 through February 1, 2030	2.50% to 4.20%	970,000
G.O. School building refunding bonds, series 2012A of \$24,960,000, due in annual installments of \$1,885,000 to \$2,535,000 through February 1, 2026	3.00% to 4.00%	<u>24,960,000</u>
General Obligation Bonds Payable		<u>\$58,710,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Years Ending June 30,	Governmental Activities	
	Principal	Interest
2014	\$ 1,755,000	\$ 2,642,167
2015	2,045,000	2,345,834
2016	4,015,000	2,256,384
2017	4,155,000	2,105,821
2018	4,415,000	1,949,371
2019-2023	24,560,000	6,765,554
2024-2028	17,005,000	1,595,264
2029-2030	760,000	51,750
Total	<u>\$ 58,710,000</u>	<u>\$ 19,712,145</u>

On October 30, 2012, the District issued \$24,960,000 of General Obligation School Building Refunding Bonds, Series 2012A, with an average interest rate of 3.50%. The net proceeds of \$27,323,587 (after issuance costs of \$95,223, plus premium of \$2,458,810) will be used to crossover refund the General Obligation School Building Bonds, Series 2005A, with a current outstanding principal amount of \$28,380,000 and an average interest rate of 4.61%. The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. The result of the refunding is a present value savings of approximately \$2.3 million.

Pension Obligation. The District has twenty-three current or retired employees who have qualified for pension benefits. The pension benefits were measured at the discounted present value of the expected future benefit payments. The discount rate used was 4.5 percent. Current year pension payments and prior year pension payments were made from the general fund of the governmental funds.

The following table shows the components of the District's annual pension cost for the year, the amount actually contributed to the plan, and changes in the District's net pension obligation (asset):

	<u>2013</u>
Annual Required Contribution	\$ 64,500
Interest on Net Pension Obligation (NPO)	(3,002)
Amortization of NPO	<u>3,990</u>
Annual Pension Cost	65,488
Contributions Made	<u>(117,166)</u>
Change in NPO	(51,678)
Net Pension Obligation (Asset), Beginning of Year	<u>(66,709)</u>
Net Pension Obligation (Asset), End of Year	<u>\$ (118,387)</u>

The District's annual pension cost, the percentage of annual pension cost contributed to the plan, and the net pension obligation for fiscal year 2013 and the preceding years were as follows:

Fiscal Year Ended	Annual Pension Cost	Actual Employer Contribution	Annual Pension Cost Contributed	Net Ending Pension Obligation/(Asset)
6/30/2010	\$ 67,860	\$ 61,126	90.1%	\$ 14,527
6/30/2011	67,642	79,998	118.3%	2,171
6/30/2012	64,453	133,333	206.9%	(66,709)
6/30/2013	65,448	117,116	178.9%	(118,387)

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

In the July 1, 2011, actuarial valuation, the projected unit credit actuarial cost method was used. To qualify for this benefit the teacher needed to be employed as of June 30, 1989 or as specified by specific administrative contracts. The actuarial assumptions included a 4.5 percent discount rate and a 3.0 percent salary scale. The UAAL is being amortized as a level percentage of projected payroll on an open basis over 15 years. The remaining amortization period at June 30, 2013, was 13 years.

Changes in Long-Term Debt. During the year ended June 30, 2013, the following changes occurred in liabilities reported in the government-wide financial statements:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013	Due Within One Year
General Obligation Bonds Payable	\$ 35,240,000	\$ 24,960,000	\$ 1,490,000	\$ 58,710,000	\$ 1,755,000
Pension Liability (Asset)	(66,709)	-	51,678	(118,387)	-
OPEB Obligation (Asset)	(18,977)	-	4,372	(23,349)	-
Capital Leases Payable	1,090,907	-	93,009	997,898	96,957
	<u>\$ 36,245,221</u>	<u>\$ 24,960,000</u>	<u>\$ 1,639,059</u>	<u>\$ 59,566,162</u>	<u>\$ 1,851,957</u>

Legal Debt Margin. Minnesota State Statutes do not allow net debt (as defined in Minn. Stat. Para. 475.51 subd. 4) to exceed 15 percent of the actual market value of all taxable property within the District. The District's market value per the School Tax Report 2012 Payable 2013 was \$626,517,200.

G. Other Postemployment Benefits

Plan Description – All employees are allowed, upon meeting the eligibility requirements under Minn. Stat. 471.61 subd, 2b, to participate in the District’s health insurance plan after retirement. This plan covers active and retired employees. Benefit provisions are established through negotiations between the District and the union representing District employees and are renegotiated at the end of each contract period. The implicit rate subsidy is only until Medicare eligibility. The retiree health plan does not issue a publicly available financial report.

Funding Policy - For the fiscal year 2013, the District will continue on a "pay-as-you-go" funding policy.

Annual OPEB Cost and Net OPEB Obligation (Asset) – The District’s annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of thirty years. The following table shows the components of the District’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District’s net OPEB obligation (asset):

	2013
Annual Required Contribution	\$ 104,812
Interest on Net OPEB Obligation	(854)
Amortization of Net OPEB Obligation	1,139
Annual OPEB Cost	105,097
Contributions Made	(109,469)
Change in Net OPEB Obligation (Asset)	(4,372)
Net OPEB Obligation (Asset), beginning of year	(18,977)
Net OPEB Obligation (Asset), End of Year	\$ (23,349)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2013 and the preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Actual Employer Contribution	Annual OPEB Cost Contributed	Net Ending OPEB Obligation/(Asset)
6/30/2010	\$ 75,643	\$ 61,807	81.7%	\$ 13,836
6/30/2011	100,098	115,364	115.3%	(14,772)
6/30/2012	105,034	109,239	104.0%	(18,977)
6/30/2013	105,097	109,469	104.2%	(23,349)

Funded Status and Funding Progress – As of July 1, 2011, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$977,810, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$977,810. The covered payroll (annual payroll of active employees covered by the plan) was \$6,573,402, and the ratio of the UAAL to the covered payroll was 14.9 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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

In the July 1, 2011, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 8.0 percent initially, reduced by decrements to an ultimate rate of 5.0 percent after six years. Both rates included an inflation assumption. The UAAL is being amortized as a level percentage of projected payroll on an open basis over 30 years. The remaining amortization period at June 30, 2013, was 26 years.

H. Fund Balances

The fund balance reporting standards under Uniform Financial Accounting and Reporting Standards (UFARS) vary slightly from the fund balance reporting standards under GASB Statement No. 54. Below is a reconciliation between the fund balances reported under GASB standards and UFARS:

	GASB Balance	Reconciling Transfer	UFARS Balance
General Fund			
Nonspendable			
Inventory	\$ 3,961	\$ -	\$ 3,961
Prepaid items	33,026	-	33,026
Total nonspendable	36,987	-	36,987
Restricted			
Staff development	89,802	-	89,802
Health and safety	-	(55,757)	(55,757)
Operating capital	734,711	-	734,711
Food service	85,013	-	85,013
Community education	74,794	-	74,794
Early childhood family education	33,003	-	33,003
School readiness	11,421	-	11,421
Community service	9,076	-	9,076
Bond refunding	27,370,738	-	27,370,738
Debt service	677,441	-	677,441
Total restricted	29,085,999	(55,757)	29,030,242
Committed			
Severance	180,343	-	180,343
Unassigned	1,915,528	55,757	1,971,285
Total Fund Balance	\$ 31,218,857	\$ -	\$ 31,218,857

Note 4 - Pension Plans

Substantially all employees of the District are required by state law to belong to defined benefit plan, multi-employer, cost-sharing pension plans administered by Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA), all of which are administered on a statewide basis. Disclosures relating to these plans follow:

A. Teachers Retirement Association

1. Plan Description

All teachers employed by the District are covered by defined benefit plans administered by the Teachers Retirement Association (TRA). TRA members belong to either the Coordinated or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan. The 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 Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

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:

<u>Tier I</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	1st ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	1st ten years if service years are prior to July 1, 2006	1.2 percent per year
	1st ten years if service years are July 1, 2006, or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006, or after	1.9 percent per year

With these provisions:

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

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for coordinated members and 2.7 percent per year for basic members. For years of service July 1, 2006, and after, a level formula of 1.9 percent per year for Coordinated members and 2.7 percent for Basic 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 5.4 percent 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 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.

TRA publicly issues a Comprehensive Annual Financial Report (CAFR) presenting financial statements, supplemental information on funding levels, investment performance, and further information on benefits provisions. The report may be accessed at the TRA website www.minnesotatra.org. Alternatively, a copy of the report may be obtained by writing or calling TRA: Teachers Retirement Association, 60 Empire Drive, Suite 400, St. Paul MN 55103-4000, (651) 296-2409 or (800) 657-3669.

2. Funding Policy

Minnesota Statutes Chapter 354 sets the rates for the employee and employer contributions. These statutes are established and amended by the state legislature. Coordinated and Basic Plan members are required to contribute 6.5 percent and 10.0 percent, respectively, of their annual covered salary during fiscal year 2013 as employee contributions. The TRA employer contribution rates are 6.5 percent for Coordinated members and 10.5 percent for Basic members during fiscal year 2013. Total covered payroll salaries for all TRA members statewide during the fiscal year ended June 30, 2012, was approximately \$3.87 billion. TRA covered payroll for all members statewide for the fiscal years ended June 30, 2011, and June 30, 2010, were \$3.84 billion and \$3.79 billion, respectively.

The District's contributions for the years ending June 30, 2013, 2012, and 2011 were \$416,590, \$366,876, and \$328,349, respectively, equal to the required contributions for each year as set by State Statute.

The 2010 legislature approved employee and employer contribution rate increases to be phased-in over a four-year period beginning July 1, 2011. Employee and employer contribution rates will rise 0.5 percent each year of the four year period. Beginning July 1, 2014, TRA Coordinated employee and employer contribution rates will each be 7.5 percent.

B. Public Employees Retirement Association

1. Plan Description

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

GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

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

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 percent of average salary for each of the first 10 years of service and 2.7 percent for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first 10 years and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent for Coordinated Plan members for each year of service. Normal retirement age is 65 for Basic and Coordinated members hired prior to July 1, 1989. Normal retirement age is the age for unreduced Social Security benefits capped at 66 for Coordinated 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 receiving them yet 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 GERF. That report may be obtained on the Internet at www.mnpera.org, by writing or calling PERA: Public Employees Retirement Association, 60 Empire Drive #200, St. Paul, MN, 55103-2088, (651) 296-7460 or (800) 652-9026.

2. 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 plan equal to the amount required by state statutes. GERS Basic Plan members and Coordinated Plan members were required to contribute 9.10 and 6.25 percent, respectively, of their annual covered salary. The District is required to contribute the following percentages of annual covered payroll: 11.78 percent for Basic Plan members and 7.25 percent for Coordinated Plan members.

The District's contributions to the General Employees Retirement Fund for the years ending June 30, 2013, 2012, and 2011, were \$116,215, \$109,196, and \$104,495, respectively. The District's contributions were equal to the contractually required contributions for each year as set by state statute.

Note 5 - 403(b) Plan

The District provides eligible employees future retirement benefits through the District's 403(b) Plan (the "Plan"). Employees of the District are eligible to participate in the Plan commencing on the date of their employment. Some employees are eligible to receive a match of employee contributions up to the qualifying amounts set forth in their Wage and Benefit Guidelines. Contributions are invested in tax deferred annuities hosted by a vendor from whom the District has obtained. The District's contributions for the years ended June 30, 2013, 2012, and 2011, were \$92,542, \$87,540, and \$81,097, respectively. The related employee contributions were \$167,864, \$161,135, and \$198,634 for the years ended June 30, 2013, 2012, and 2011, respectively.

Note 6 - Other Information

A. 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 workers' compensation for which the District has joined together with other governments (school districts) in self-insured insurance plans and public entity risk pools.

The District insures itself with a Self-Insured Workers' Compensation Plan, public entity risk pools currently operate as a common risk management and insurance program for member school districts. The District pays an annual premium to these plans for its general property and casualty coverage and its workers' compensation coverage. These premiums are used to purchase reinsurance through commercial companies. The administrators of these plans believe assessment to participating districts for future losses sustained is extremely remote.

The District is self-insured for unemployment compensation. The State of Minnesota allows districts to levy local taxpayers for estimated future unemployment claims.

The District continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

B. Contingent Liabilities

The District participates in a number of federal and state programs that are either partially or fully funded by grants or aids received from these agencies or other governmental units. Such programs are subject to audit by the grantor agencies which could result in requests for reimbursement to the granting agency for expenditures that are disallowed under the terms of the grant. Based on past experience, the District believes that any disallowed costs as a result of such audits will be immaterial.

C. Joint Ventures

The District and five other school districts, in conjunction with the Minnesota River Valley Special Education Cooperative (MRVSEC), created a joint powers agreement for the acquisition of real property and construction of a special services facility to be used by the MRVSEC to provide special services to the participating school districts. The MRVSEC's board is defined in the Joint Powers Agreement. A member may withdraw upon written notice given to the Board and to each participating school district in accordance with the Joint Powers Agreement. A withdrawing member shall receive its share of the assets related to the special services facility in accordance with the joint powers agreement. In the event of dissolution, the real property at the special services facility or the proceeds of its sale, would be divided between the six participating school districts. Separate financial statements of the joint venture may be obtained from MRVSEC. MRVSEC will merge with another educational cooperative effective July 1, 2013.

The District had purchases from MRVSEC of \$135,098 for the year ended June 30, 2013, and a balance due to MRVSEC of \$26,644 at June 30, 2013.

D. Subsequent Events

The District issued Aid Anticipation Certificates of Indebtedness, Series 2013A, in September 2013, in the amount of \$1,374,443 to assist with cash flows.

The District entered into a 10-year lease purchase agreement, Series 2013, in August 2013, in the amount of \$705,000 in order to purchase land to be used for future expansion. The average coupon rate is 2.35% and interest expense over the life of the lease will be \$120,126.



Required Supplementary Information
June 30, 2013

Independent School District No. 716
Belle Plaine, Minnesota

Independent School District No. 716
Belle Plaine, Minnesota

Schedules of Funding Progress as Required by Statement No. 45 and No. 27 of the Governmental Accounting
Standards Board
Year Ended June 30, 2013

Statement No. 45 of the Governmental Accounting Standards Board

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Simplified Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2008	\$ -	\$ 1,032,614	\$ 1,032,614	0.0%	\$ 5,928,609	17.4%
7/1/2011	\$ -	\$ 977,810	\$ 977,810	0.0%	\$ 6,573,402	14.9%

Statement No. 27 of the Governmental Accounting Standards Board

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Simplified Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2008	\$ -	\$ 576,643	\$ 576,643	0.0%	\$ 1,238,600	46.6%
7/1/2011	\$ -	\$ 549,463	\$ 549,463	0.0%	\$ 796,133	69.0%

Note to the Schedules of Funding Progress

The standard requires a schedule of funding progress for the three most recent valuations and accompanying notes to describe factors that significantly affect the trends in the amounts reported. The District implemented the standard as of July 1, 2009, and there has only been two valuations performed.

Since the last actuarial valuation as of July 1, 2008, the following actuarial assumptions have changed:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.

Since the last actuarial valuation as of July 1, 2008, no plan provisions have changed.

Independent School District No. 716
 Belle Plaine, Minnesota
 Budgetary Comparison Schedule
 General Fund
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		With Final Budget
Revenues				
Local property tax levies	\$ 1,014,612	\$ 975,883	\$ 986,245	\$ 10,362
Other local and county sources	472,900	470,288	601,416	131,128
State sources	11,581,063	11,775,005	11,920,077	145,072
Federal sources	412,834	494,323	494,430	107
Local sales and insurance recovery	11,000	12,250	13,875	1,625
Total revenues	<u>13,492,409</u>	<u>13,727,749</u>	<u>14,016,043</u>	<u>288,294</u>
Expenditures				
Administration	841,095	751,000	750,856	144
District support services	302,704	326,500	329,114	(2,614)
Regular instruction	6,997,916	7,175,432	7,237,059	(61,627)
Vocational instruction	137,242	143,400	143,454	(54)
Special education instruction	2,240,555	2,190,400	2,196,359	(5,959)
Instructional support services	558,580	593,500	617,640	(24,140)
Pupil support services	1,351,627	1,315,800	1,314,911	889
Sites and buildings	1,262,076	1,312,700	1,338,713	(26,013)
Fiscal and other fixed cost programs	67,305	47,000	46,976	24
Debt service				
Principal	56,646	93,000	93,009	(9)
Interest and fiscal charges	57,735	49,200	49,257	(57)
Total expenditures	<u>13,873,481</u>	<u>13,997,932</u>	<u>14,117,348</u>	<u>(119,416)</u>
Excess (deficiency) of revenues over expenditures	(381,072)	(270,183)	(101,305)	168,878
Fund Balances - Beginning	<u>3,051,524</u>	<u>3,051,524</u>	<u>3,051,524</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,670,452</u>	<u>\$ 2,781,341</u>	<u>\$ 2,950,219</u>	<u>\$ 168,878</u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Budgetary Comparison Schedule
 Food Service Fund
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Other local and county sources	\$ -	\$ -	\$ 232	\$ 232
State sources	29,200	29,200	32,891	3,691
Federal sources	217,800	214,800	246,321	31,521
Local sales and insurance recovery	379,000	372,000	395,209	23,209
Total revenues	<u>626,000</u>	<u>616,000</u>	<u>674,653</u>	<u>58,653</u>
Expenditures				
Pupil support services	<u>625,000</u>	<u>635,000</u>	<u>684,043</u>	<u>(49,043)</u>
Excess (deficiency) of revenues over expenditures	1,000	(19,000)	(9,390)	9,610
Fund Balances - Beginning	<u>98,364</u>	<u>98,364</u>	<u>98,364</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 99,364</u></u>	<u><u>\$ 79,364</u></u>	<u><u>\$ 88,974</u></u>	<u><u>\$ 9,610</u></u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Budgetary Comparison Schedule
 Community Service Fund
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Local property tax levies	\$ 103,172	\$ 103,172	\$ 103,181	\$ 9
Other local and county sources	324,234	324,234	325,219	985
State sources	123,426	123,426	123,243	(183)
Total revenues	<u>550,832</u>	<u>550,832</u>	<u>551,643</u>	<u>811</u>
Expenditures				
Community education and services	<u>573,882</u>	<u>593,882</u>	<u>541,112</u>	<u>52,770</u>
Excess (deficiency) of revenues over expenditures	(23,050)	(43,050)	10,531	53,581
Fund Balances - Beginning	<u>120,954</u>	<u>120,954</u>	<u>120,954</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 97,904</u></u>	<u><u>\$ 77,904</u></u>	<u><u>\$ 131,485</u></u>	<u><u>\$ 53,581</u></u>

1. Budgetary Information

The District adopts an annual budget for all funds in accordance with Minnesota State Statutes. The budget is prepared on the modified accrual basis of accounting. Before July 1, the proposed budget is presented to the School Board for review. The School Board holds public hearings and a final budget must be prepared and adopted no later than one week after the School Board approves the audited financial statements and has published the final budget in the local newspaper. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end. The actual revenues, expenditures, and transfers for the year ended June 30, 2013, have been compared to the District's budget for the year where applicable. Variances in parentheses are unfavorable and indicate revenues are less than budget or expenditures are greater than budget. The budget is adopted through passage of a resolution. Any revisions that alter total expenditures of any fund must be approved by the School Board.

Budgetary control is maintained by fund, at the object of expenditure category level within each program, and in compliance with State requirements. Also inherent in this controlling function is the management philosophy that the existence of a particular item or appropriation in the approved budget does not automatically mean that it will be spent. Therefore, there is a constant review process and expenditures are not approved until it has been determined that (1) adequate funds were appropriated; (2) the expenditure is still necessary; and (3) funds are available. Budgeted amounts are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year end. The School Board made several supplemental budgetary appropriations throughout the year.

2. Excess of Expenditures over Appropriations

For the year ended June 30, 2013, expenditures exceeded appropriations in the general fund and food service fund, (the legal level of budgetary control) by \$119,416 and \$49,043, respectively. These over expenditures were funded by greater than anticipated revenues.



Independent Auditor's Report on Minnesota Legal Compliance

Members of the School Board
Independent School District No. 716
Belle Plaine, Minnesota

We have audited, 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, the financial statements of the Independent School District No. 716 as of and for the year ended June 30, 2013, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2013.

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our study included all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 716 failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Independent School District No. 716's noncompliance with the above referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Mankato, Minnesota
December 20, 2013

Independent School District No. 716
 Belle Plaine, Minnesota
 Student Activity Treasurer's Report
 Year Ended June 30, 2013

Activity Account	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Art Student League	\$ 3,951	\$ 7,306	\$ 5,337	\$ -	5,920
Baseball	3,951	30,588	34,461	-	78
Belle Plaine Senior High Club	3,102	3,496	2,224	-	4,374
Belle Plaine Weight Room	1,948	5,051	1,994	-	5,005
Boys Basketball	-	1,228	854	-	374
Class of 2012	1,521	-	265	(1,256)	-
Class of 2013	2,608	5,920	7,529	-	999
Class of 2014	-	23,567	22,407	1,256	2,416
Concert Choir	11,969	10,599	8,330	-	14,238
Concession Management	8,698	31,034	34,771	-	4,961
Cross Country	1,988	4,668	4,292	-	2,364
Fall Drama	228	1,043	737	-	534
FFA	11,831	59,272	53,972	-	17,131
Football	716	790	-	-	1,506
Girls Basketball	939	890	1,333	-	496
Golf	529	4,338	3,371	-	1,496
Industrial Technology	1,104	-	763	-	341
National Honor Society	420	153	424	-	149
One Act Play	2,489	705	843	-	2,351
Outdoor Club	3,985	6,984	5,001	-	5,968
Robotics	-	480	-	-	480
Science Fair	274	-	-	-	274
Scott West Wrestling	181	1,525	1,594	-	112
Senior High Band	5,408	26,623	11,699	-	20,332
Senior High Student Council	-	2,355	764	-	1,591
Softball	6,599	7,279	8,514	-	5,364
Speech	560	250	84	-	726
Student Council Jr. High	10,610	16,624	14,334	-	12,900
Target	4,931	-	12	-	4,919
Tennis	4,676	4,489	3,806	-	5,359
Tiger Club	5,905	3,306	2,222	-	6,989
Tiger Fever Pep Club	-	1,486	1,249	-	237
Tigerian	3,694	4,640	8,104	-	230
Track	7,933	10,747	8,374	-	10,306
Trapshot	3,931	9,689	11,904	-	1,716
TREES	39	-	39	-	-
Young Astronauts	471	-	471	-	-
	<u>\$ 117,189</u>	<u>\$ 287,125</u>	<u>\$ 262,078</u>	<u>\$ -</u>	<u>142,236</u>

Independent School District No. 716
Belle Plaine, Minnesota
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2013

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$14,016,043	<u>\$14,016,043</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$14,117,348	<u>\$14,117,348</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$29,835	<u>\$29,835</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.03 Staff Development	\$89,802	<u>\$89,802</u>	<u>\$0</u>	4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>
4.05 Deferred Maintenance	\$0	<u>\$0</u>	<u>\$0</u>	4.09 Alternative Facility Program	\$0	<u>\$0</u>	<u>\$0</u>
4.06 Health and Safety	(\$55,757)	<u>(\$55,757)</u>	<u>\$0</u>	4.13 Project Funded by COP	\$0	<u>\$0</u>	<u>\$0</u>
4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.14 Operating Debt	\$0	<u>\$0</u>	<u>\$0</u>	<i>Unassigned:</i>			
4.16 Levy Reduction	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.17 Taconite Building Maint	\$0	<u>\$0</u>	<u>\$0</u>				
4.23 Certain Teacher Programs	\$0	<u>\$0</u>	<u>\$0</u>	07 DEBT SERVICE			
4.24 Operating Capital	\$734,711	<u>\$734,711</u>	<u>\$0</u>	Total Revenue	\$3,382,512	<u>\$3,382,512</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$3,255,621	<u>\$3,255,621</u>	<u>\$0</u>
4.27 Disabled Accessibility	\$0	<u>\$0</u>	<u>\$0</u>	<i>Non Spendable:</i>			
4.28 Learning & Development	\$0	<u>\$0</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.34 Area Learning Center	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted / Reserved:</i>			
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	<u>\$0</u>	4.25 Bond Refundings	\$27,370,738	<u>\$27,370,738</u>	<u>\$0</u>
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	<u>\$0</u>	4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>
4.38 Gifted & Talented	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted:</i>			
4.41 Basic Skills Programs	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$677,441	<u>\$677,441</u>	<u>\$0</u>
4.45 Career Tech Programs	\$0	<u>\$0</u>	<u>\$0</u>	<i>Unassigned:</i>			
4.49 Safe School Crime	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.50 Pre-Kindergarten	\$0	<u>\$0</u>	<u>\$0</u>				
4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>	08 TRUST			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$1,500	<u>\$1,500</u>	<u>\$0</u>
4.53 Unfunded Sev & Retiremt Levy	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$1,709	<u>\$1,709</u>	<u>\$0</u>
<i>Restricted:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$1,141	<u>\$1,141</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>				
<i>Committed:</i>				20 INTERNAL SERVICE			
4.18 Committed for Separation	\$180,343	<u>\$180,343</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.61 Committed Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Assigned:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>				
<i>Unassigned:</i>				25 OPEB REVOCABLE TRUST			
4.22 Unassigned Fund Balance	\$1,971,285	<u>\$1,971,283</u>	<u>\$2</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
				Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
02 FOOD SERVICES				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
Total Revenue	\$674,653	<u>\$674,653</u>	<u>\$0</u>				
Total Expenditures	\$684,043	<u>\$684,043</u>	<u>\$0</u>	45 OPEB IRREVOCABLE TRUST			
<i>Non Spendable:</i>				Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.60 Non Spendable Fund Balance	\$3,961	<u>\$3,961</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>				
<i>Restricted:</i>				47 OPEB DEBT SERVICE			
4.64 Restricted Fund Balance	\$85,013	<u>\$85,014</u>	<u>(\$1)</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
<i>Unassigned:</i>				Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	<i>Non Spendable:</i>			
				4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
04 COMMUNITY SERVICE				<i>Restricted:</i>			
Total Revenue	\$551,643	<u>\$551,645</u>	<u>(\$2)</u>	4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$541,112	<u>\$541,112</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>				<i>Unassigned:</i>			
4.60 Non Spendable Fund Balance	\$3,191	<u>\$3,191</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>							
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>				
4.31 Community Education	\$74,794	<u>\$74,794</u>	<u>\$0</u>				
4.32 E. C. F. E	\$33,003	<u>\$33,003</u>	<u>\$0</u>				
4.44 School Readiness	\$11,421	<u>\$11,421</u>	<u>\$0</u>				
4.47 Adult Basic Education	\$0	<u>\$0</u>	<u>\$0</u>				
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>				
<i>Restricted:</i>							
4.64 Restricted Fund Balance	\$9,076	<u>\$9,077</u>	<u>(\$1)</u>				
<i>Unassigned:</i>							
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>				

Independent School District No. 716
 Belle Plaine, Minnesota
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2013

Federal Grantor/Program Title	CFDA Number	Expenditures
Department of Agriculture		
<i>Passed through the Minnesota Department of Education</i>		
Commodities Received (non-cash)	10.565	\$ 49,164
Child Nutrition Cluster		
School Breakfast Program	10.553	24,311
National School Lunch Program	10.555	172,846
Total Child Nutrition Cluster		<u>197,157</u>
Total Department of Agriculture		<u>246,321</u>
Department of Education		
<i>Passed through the Minnesota Department of Education</i>		
Title I Grants to Local Educational Agencies	84.010	126,010
Improving Teacher Quality State Grants	84.367	33,275
		<u>159,285</u>
<i>Passed through cooperative</i>		
Special Education Cluster		
Special Education Grants for Infants & Families	84.181	5,007
Special Education Grants to States	84.027	216,263
Special Education Preschool Grants	84.173	3,173
Subtotal for Special Education Cluster		<u>224,443</u>
Total Department of Education		<u>383,728</u>
Total Expenditures of Federal Awards		<u><u>\$ 630,049</u></u>

Note A – Significant Accounting Policies

The accompanying schedule of expenditures of federal awards is presented on the accrual basis of accounting.

Note B – Food Distribution

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair market value of commodities received and disbursed. At June 30, 2013, the District had food commodities totaling \$1,979 in inventory.

Note C – Agency or Pass-Through Number

The pass-through entity has not provided identifying numbers, therefore, they are not included in this schedule.



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*

Members of the School Board
Independent School District No. 716
Belle Plaine, Minnesota

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 716 (District), Belle Plaine, Minnesota, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated December 20, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary of audit findings, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying summary of audit findings to be material weaknesses: 2013-A and 2013-B.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying summary of audit findings. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Mankato, Minnesota
December 20, 2013



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by OMB Circular A-133

Members of the School Board
Independent School District No. 716
Belle Plaine, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Independent School District No. 716's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Independent School District No. 716's major federal programs for the year ended June 30, 2013. Independent School District No. 716's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of Independent School District No. 716's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Independent School District No. 716'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 on compliance for each major federal program. However, our audit does not provide a legal determination of Independent School District No. 716's compliance.

Opinion on Each Major Federal Program

In our opinion, Independent School District No. 716 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect of each of its major Federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

Management of Independent School District No. 716 is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Independent School District No. 716's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Independent School District No. 716's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Mankato, Minnesota
December 20, 2013

A. Summary of Audit Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major programs:	
Material weakness identified	None Reported
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA number</u>
U.S. Department of Education Special Education Cluster	84.027/84.173
U.S. Department of Agriculture Child Nutrition Cluster	10.553/10.555

Dollar threshold used to distinguish between Type A and Type B programs	\$300,000
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Auditee qualified as low-risk auditee	No
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Section B - Financial Statement Findings –	Yes
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Section C – Federal Award Findings and Questioned Costs –	None
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Section D – Minnesota Legal and Other Compliance Findings -	Yes
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B. Findings – Financial Statement Audit

Material Weakness – previously reported items not resolved

2013-A Segregation of Duties

Condition: The District has a lack of segregation of duties in certain areas due to limited staff. The District has limited segregation of duties in many accounting and financial reporting internal control areas. The areas involved are receipts and receivables, disbursements and payables, payroll, deposits, and reconciliations of these areas.

Criteria: A good system of internal control contemplates an adequate segregation of duties so that no one individual handles a transaction from its inception to completion.

Cause: The District does not have the economic resources to hire additional qualified accounting staff in order to segregate duties.

Effect: Inadequate segregation of duties could adversely affect the District's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions. School Board oversight will mitigate some of the effect.

Recommendation: While we recognize that your staff may not be large enough to permit complete segregation of duties in all respects for an effective system of internal control, the functions should be reviewed to determine if additional segregation is feasible and to improve efficiency and effectiveness of financial management of the District.

Response: See corrective action plan below.

Corrective Action Plan:

1. Actions Planned in Response to the Finding: The District feels that the costs for hiring additional staff would not be significantly beneficial. The District does currently mitigate this situation through the approval of all checks by action of the School Board and direct deposit of State funds. The District will continue to look for further opportunities to segregate duties.
2. Explanation of Disagreement: There is no disagreement with the audit finding.
3. Official Responsible for Ensuring Corrective Action: Kelly Smith, Superintendent.
4. Planned Completion Date for the Corrective Action: December 31, 2013.
5. Plan to Monitor Completion of Corrective Action: Kelly Smith, Superintendent, will monitor the review of various accounting functions.

2013-B Preparation of Financial Statements

Condition: The District does not have an internal control system designed to provide for the preparation of the financial statements being audited. As auditors, we are requested to draft the financial statements, accompanying notes to the financial statements, and required supplementary budgetary comparison information.

Criteria: A good system of internal control contemplates an adequate system for drafting of the financial statements.

Cause: The District does not have the economic resources to hire additional qualified accounting staff or hire professional accounting services in order to draft financial statements.

Effect: This control deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

Recommendation: This control deficiency is not unusual in a District of your size. It is the responsibility of the management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Response: See corrective action plan below.

Corrective Action Plan:

1. **Actions Planned in Response to the Finding:** The District will continue to have the auditors prepare the financial statements; however, the District has established an internal control policy to document the annual review of the financial statements by the School Board and management.
2. **Explanation of Disagreement:** There is no disagreement with the audit finding.
3. **Official Responsible for Ensuring Corrective Action:** Kelly Smith, Superintendent.
4. **Planned Completion Date for the Corrective Action:** December 31, 2013.
5. **Plan to Monitor Completion of Corrective Action:** Kelly Smith, Superintendent, will monitor the review of the financial statements with the School Board and management.

C. Findings – Major Federal Award Programs - NONE

D. Minnesota Legal and Other Compliance Findings

2013 – C Student Activity Controls

Condition: The District did not follow the Manual for Activity Fund Accounting (MAFA) when administering the Student Activity accounts. Student activity funds were not administered with the requisite level of student oversight, board minutes were not available, and the student activity forms were not completed for all activities.

Criteria: The Minnesota Department of Education requires compliance with the MAFA manual for financial management of student activity accounts not under board control.

Cause: The District was unaware of some of the restrictions and failed to enforce other controls.

Effect: This control deficiency could allow improper use of student activity funds.

Recommendation: We recommend the District follow the guidance of the MAFA manual for all student activities not under board control. The District should also consider bringing the Student Activity accounts under Board control if they are not going to follow the manual.

Response: See corrective action plan below.

Corrective Action Plan:

1. Actions Planned in Response to the Finding: The District will bring the student activities under board control on July 1, 2014.
2. Explanation of Disagreement: There is no disagreement with the audit finding.
3. Official Responsible for Ensuring Corrective Action: Kelly Smith, Superintendent.
4. Planned Completion Date for the Corrective Action: July 1, 2014
5. Plan to Monitor Completion of Corrective Action: Kelly Smith, Superintendent.



Independent Auditor's Report on Compliance over Financial Reporting of the Student Activity Accounts

The School Board of
Independent School District No. 716
Belle Plaine, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 716, Belle Plaine Public Schools (District) for the year ended June 30, 2013, and have issued our report thereon dated December 20, 2013. 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, and the provisions of the Manual for Activity Fund Accounting (MAFA).

Compliance

As part of obtaining reasonable assurance about whether the District's student activity accounts are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of student activity 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 the following instance of noncompliance that is required to be reported under MAFA.

- The District did not follow the MAFA when administering the Student Activity accounts. Student activity funds were not administered with the requisite level of student oversight, board minutes were not available, and the student activity forms were not completed for all activities.

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

A handwritten signature in black ink that reads "Eide Bailly LLP".

Mankato, Minnesota
December 20, 2013

1st Reading: 05/29/2007

2nd Reading: 9/24/2007

Approved: 12/17/2007

Reviewed: 5/25/2013

603 CURRICULUM DEVELOPMENT

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

- A. The curriculum director shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long range curriculum development program. Timelines shall be determined by the curriculum director that will provide for periodic reviews of each curriculum area.
- B. A district advisory committee shall provide assistance at the request of the curriculum director. The advisory committee membership shall be a reflection of the community and, to the extent possible, shall reflect the diversity of the district and its learning sites, and shall include parent, teacher, support staff, student, community residents and administration representation.
- C. Within the ongoing process of curriculum development, the following needs shall be addressed:
 - 1. Provide for articulation of courses of study from kindergarten through grade twelve.
 - 2. Identify minimum objectives for each course and at each elementary grade level.
 - 3. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.
 - 4. Provide a program for ongoing monitoring of student progress.
 - 5. Provide for specific, particular and special needs of all members of the student community.
 - 6. Integrate required and elective course standards in the scope and sequence of the district curriculum.

7. Meet all requirements of the Minnesota Department of Education and the No Child Left Behind Act.
- D. The curriculum director shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes and for periodically presenting recommended modifications for school board review and approval.
 - E. The curriculum director, with the approval of the superintendent, shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References: Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Parts 3501.0010-3501.0180 (Graduation Standards – Reading and Mathematics)
Minn. Rules Parts 3501.0200-3501.0290 (Graduation Standards – Written Composition)
Minn. Rules Parts 3501.0505-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma)
20 U.S.C. § 6301, *et seq.* (No Child Left Behind Act)

Cross References: MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEP, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

Adopted: _____

MSBA/MASA Model Policy 603

Orig. 1995

Revised: _____

Rev. 2008

603 CURRICULUM DEVELOPMENT

[Note: Minn. Stat. § 120B.11 requires school districts to adopt ~~certain policies and procedures regarding~~ a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, and student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these policy statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minn. Stat. § 120B.11.]

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III. RESPONSIBILITY

- A. The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.
- B. A district advisory committee shall provide assistance at the request of the superintendent. The advisory committee membership shall be a reflection of the community and, to the extent possible, shall reflect the diversity of the district and its learning sites, and shall include parent, teacher, support staff, student, community residents, and administration representation.
- C. Within the ongoing process of curriculum development, the following needs shall be addressed:
 - 1. Provide for articulation of courses of study from kindergarten through grade twelve.
 - 2. Identify minimum objectives for each course and at each elementary grade level.
 - 3. Provide for continuing evaluation of programs for the purpose of attaining

school district objectives.

4. Provide a program for ongoing monitoring of student progress.
 5. Provide for specific, particular, and special needs of all members of the student community.
 6. Integrate required and elective course standards in the scope and sequence of the district curriculum.
 7. Meet all requirements of the Minnesota Department of Education and the No Child Left Behind Act.
- D. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.
- E. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References: Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
~~Minn. Rules Parts 3501.0010-3501.0180 (Graduation Standards—
Mathematics and Reading)~~
~~Minn. Rules Parts 3501.0200-3501.0290 (Graduation Standards—Written
Composition)~~
Minn. Rules Parts 3501.05050640-3501.0655 (Academic Standards for
Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for
Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the
Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required
Assessment for Diploma) (~~repealed Minn. L. 2013, Ch. 116, Art. 2, § 22~~)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social
Studies)
20 U.S.C. § 6301, *et seq.* (No Child Left Behind Act)

Cross References: MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and
Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations,

Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

MSBA/MASA Model Policy 616 (School District System Accountability)

MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)

MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

MSBA/MASA Model Policy 619 (Staff Development for Standards)

MSBA/MASA Model Policy 620 (Credit for Learning)

MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

1st Reading: 05/29/2007

2nd Reading: 9/24/2007

Approved: 12/17/2007

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. Language arts and basic communication skills including reading and writing, literature, and fine arts;
2. Mathematics and science;
3. Social studies, including history, geography, economics, government, and citizenship;
4. Health and physical education;
5. The arts;
6. Vocational and technical education; and
7. World languages.

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education and all courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.

C. Elementary and middle schools shall offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.

D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.

E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant

factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.

- F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)

Adopted: _____

MSBA/MASA Model Policy 604

Orig. 1995

Revised: _____

Rev. ~~2012~~ 2013

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. Language arts and basic communication skills including reading and writing, literature, and fine arts;
2. Mathematics and science;
3. Social studies, including history, geography, economics, government, and citizenship;
4. Health and physical education;
5. The arts;
6. Career and technical education; and
7. World languages.

[Note: World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates or Minnesota World Language High Achievement Certificates consistent with Minn. Stat. § 120B.022, Subd. 1.]

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education and all courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.

~~C. The curriculum must include opportunities for all students to learn the~~

~~Graduation Required Assessments for Diploma (GRAD) requirements and subject matter. The school district must develop a plan for remediation for a student who, after two retests, has not passed a specific GRAD.~~

- ~~D~~ C. Elementary and middle schools shall offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.
- ~~E~~ D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- ~~F~~ E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- ~~G~~ F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- ~~H~~ G. The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum for all students in that grade beginning in the 2014-2015 school year and later.
 1. In the school district's discretion, training and instruction may result in CPR certification.
 2. CPR and AED instruction must include CPR and AED training that have been developed:
 - a. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - b. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
 3. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
 4. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the

day the instruction occurred under this section, or an eligible student who has a disability.

[Note: If a school district requests resources, the Minnesota Resuscitation Consortium must provide them to the school district for instruction and training provided to students under this section.]

H. The school district shall assist all students by no later than grade 9 to explore their college and career interests and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must be designed to:

1. provide a comprehensive academic plan for completing a college and career-ready curriculum premised on meeting state and local academic standards and developing 21st century skills such as team work, collaboration, and good work habits;
2. emphasize academic rigor and high expectations;
3. help students identify personal learning styles that may affect their postsecondary education and employment choices;
4. help students gain access to postsecondary education and career options;
5. integrate strong academic content into career-focused courses and integrate relevant career-focused courses into strong academic content;
6. help students and families identify and gain access to appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
7. help students and families identify collaborative partnerships of kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and employers that support students' transition to postsecondary education and employment and provide students with experiential learning opportunities; and
8. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.

The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum,

instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select a career, career interest, employment goals, or related job training.

[Note: Minn. Stat. § 120B.125 requires school districts to provide the services set forth in Section II.H. beginning in the 2013-2014 school year.]

- Legal References:** Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Involuntary Career Tracking Prohibited)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)
~~Minn. Rules Part 3501.1110 (Opportunities to Learn and Remediation)~~
- Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)

1st Reading: 05/29/2007

2nd Reading: 9/24/2007

Approved: 12/17/2007

606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

III. RESPONSIBILITY OF SELECTION

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials which:
1. support the goals and objectives of the education programs;
 2. consider the needs, age, and maturity of students;
 3. foster respect and appreciation for cultural diversity and varied opinion;
 4. fit within the constraints of the school district budget;
 5. are in the English language. Another language may be used, pursuant to Minn. Stat. § 124D.61;
 6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and

patriotism; and

7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.

B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.

B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.

C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)
Minn. Stat. § 120B.235 (American Heritage Education)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)

Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)
Pratt v. Independent Sch. Dist. No. 831, 670 F.2d 771 (8th Cir. 1982)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

Adopted: _____

MSBA/MASA Model Policy 606

Orig. 1995

Revised: _____

Rev. 2004 2005

606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS

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- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials which:
1. support the goals and objectives of the education programs;
 2. consider the needs, age, and maturity of students;
 3. foster respect and appreciation for cultural diversity and varied opinion;
 4. fit within the constraints of the school district budget; ~~and~~
 5. are in the English language. Another language may be used, pursuant to Minn. Stat. § 124D.61;
 6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and

patriotism; and

7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

- C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

- A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.
- B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

- A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.
- B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.
- C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)
Minn. Stat. § 120B.235 (American Heritage Education)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)

Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)
Pratt v. Independent Sch. Dist. No. 831, 670 F.2d 771 (8th Cir. 1982)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

1st Reading: May 27, 2008
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Approved: July 28, 2008

707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

II. GENERAL STATEMENT OF POLICY

- A. It is the policy of the school district to provide for the transportation of students in a manner that will protect their health, welfare and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. DEFINITIONS

- A. “Disabled student” includes every child who has a hearing impairment, blindness, visual disability, speech or language impairment, physical handicap, other health impairment, mental handicap, emotional/behavioral disorder, specific learning disability, autism, traumatic brain injury, multiple disabilities, or deaf/blind disability and needs special instruction and services, as determined by the standards of the Department of Education. In addition, every child under age three, and at the school district’s discretion from age three to seven, who needs special instruction and services, as determined by the standards of the Department of Education, because the child has a substantial delay or has an identifiable physical or mental condition known to hinder normal development is a child with a disability. (Minn. Stat. § 125A.02)
- B. “Home” is the legal residence of the child. In the discretion of the school district, “home” also may be defined as a licensed day care facility, school day care facility, a respite care facility, the residence of a relative, or the residence of a person chosen by the student’s parent or guardian as the home of a student for part or all of the day, if requested by the student’s parent or guardian, if the facility or residence is within the attendance area of the school the student attends. Unless otherwise specifically provided by law, a homeless student is a resident of the school district if enrolled in the school district. (Minn. Stat. § 123B.92, Subd. 1(b)(1); Minn. Stat. § 127A.47, Subd. 2)
- C. “Homeless student” means a student, including a migratory student, who lacks a fixed, regular, and adequate nighttime residence and includes: students who are

sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings. (42 U.S.C. § 11434a)

- D. “Nonpublic school” means any school, church, or religious organization, or home school wherein a resident of Minnesota may legally fulfill the compulsory instruction requirements of Minn. Stat. §120A.22, which is located within the state, and which meets the requirements of Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000a). (Minn. Stat. §123B.41, Subd. 9)
- E. “Nonresident student” is a student who attends school in the school district and resides in another district, defined as the “nonresident district.” In those instances when the divorced or legally separated parents or parents residing separately share joint physical custody of a student and the parents reside in different school districts, the student shall be a resident of the school district designated by the student’s parents. When parental rights have been terminated by court order, the legal residence of a student placed in a residential or foster facility for care and treatment is the district in which the student resides. (Minn. Stat. § 123B.88, Subd. 6; Minn. Stat. § 125A.51; Minn. Stat. § 127A.47, Subd. 3)
- F. “Pupil support services” are health, counseling and guidance services provided by the public school in the same district where the nonpublic school is located. (Minn. Stat. § 123B.41, Subd. 4)
- G. “School of origin,” for purposes of determining the residence of a homeless student, is the school that the student attended when permanently housed or the school in which the student was last enrolled. (42 U.S.C. § 11432(g)(3)(G))
- H. “Shared time basis” is a program where students attend public school for part of the regular school day and who otherwise fulfill the requirements of Minn. Stat. § 120A.22 by attendance at a nonpublic school. (Minn. Stat. § 126C.01, Subd. 8)
- I. “Student” means any student or child attending or required to attend any school as provided in Minnesota law and who is a resident or child of a resident of Minnesota. (Minn. Stat. § 123B.41, Subd. 11)

IV. ELIGIBILITY

- A. Upon the request of a parent or guardian, the school district shall provide transportation to and from school, at the expense of the school district, for all resident students who reside two miles or more from the school, except for those students whose transportation privileges have been revoked or have been voluntarily surrendered by the student’s parent or guardian. (Minn. Stat. §

123B.88, Subd. 1)

- B. The school district may, in its discretion, also provide transportation to any student to and from school, at the expense of the school district, for any other purpose deemed appropriate by the school board.
- C. In the discretion of the school district, transportation along regular school bus routes may also be provided, where space is available, to any person where such use of a bus does not interfere with the transportation of students. The cost of providing such transportation must be paid by those individuals using these services or some third-party payor. Bus transportation also may be provided along school bus routes when space is available for participants in early childhood family education programs and school readiness programs if these services do not result in an increase in the school district's expenditures for transportation. (Minn. Stat. § 123B.88, Subd. 10, 11, 12, and 13)

V. TRANSPORTATION OF NONRESIDENT STUDENTS

- A. If requested by the parent of a nonresident student, the school district shall provide transportation to a nonresident student within its borders at the same level of service that is provided to resident students. (Minn. Stat. § 124D.04, Subd. 7; Minn. Stat. § 123B.92, Subd. 3)
- B. If the school district decides to transport a nonresident student within the student's resident district, the school district will notify the student's resident district of its decision, in writing, prior to providing transportation. (Minn. Stat. § 123B.88, Subd. 6)
- C. When divorced or legally separated parents or parents residing separately reside in different school districts and share physical custody of a student, the parents shall be responsible for the transportation of the student to the border of the school district during those times when the student is residing with the parent in the nonresident school district. (Minn. Stat. § 127A.47, Subd. 3(b))
- D. The school district may provide transportation to allow a student who attends a high-need English language learner program and who resides within the transportation attendance area of the program to continue in the program until the student completes the highest grade level offered by the program. (Minn. Stat. § 123B.92, Subd. 3(b))

VI. TRANSPORTATION OF RESIDENT STUDENTS TO NONDISTRICT SCHOOLS

- A. In general, the school district shall not provide transportation between a resident student's home and the border of a nonresident district where the student attends school under the Enrollment Options Program. A parent may be reimbursed by the nonresident district for the costs of transportation from the pupil's residence to

the border of the nonresident district if the student is from a family whose income is at or below the poverty level, as determined by the federal government. The reimbursement may not exceed the pupil's actual cost of transportation or 15 cents per mile traveled, whichever is less. Reimbursement may not be paid for more than 250 miles per week. (Minn. Stat. § 124D.03, Subd. 8)

- B. Resident students shall be eligible for transportation to and from a nonresident school district at the expense of the school district, if in the discretion of the school district, inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the resident student's own district unreasonably difficult or impracticable. The school district, in its discretion, may also provide for transportation of resident students to schools in other districts for grades and departments not maintained in the district, including high school, for the whole or a part of the year or for resident students who attend school in a building rented or leased by the school district in an adjacent district. (Minn. Stat. § 123B.88, Subds. 1 and 4)

VII. SPECIAL EDUCATION/DISABLED STUDENTS/STUDENTS WITH TEMPORARY DISABILITIES

- A. Upon a request of a parent or guardian, a resident disabled student who is not yet enrolled in kindergarten, who requires special education services in a location other than the student's home, shall be provided transportation to and from the student's home at the expense of the school district and shall not be subject to any distance requirement. (Minn. Stat. § 123B.88, Subd. 1)
- B. Resident disabled students whose handicapped conditions are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program shall be entitled to special transportation at the expense of the school district. The school district shall determine the type of vehicle used to transport disabled students on the basis of the handicapping condition and applicable laws. This provision shall not be applicable to parents who transport their own child under a contract with the school district. (Minn. Rules Part 7470.1600)
- C. Resident disabled students who are boarded and lodged at Minnesota state academies for educational purposes, but who also are enrolled in a public school within the school district, shall be provided transportation, by the school district to and from said board and lodging facilities, at the expense of the school district. (Minn. Stat. § 125A.65)
- D. If a resident disabled student attends a public school located in a contiguous school district and the school district of attendance does not provide special instruction and services, the school district shall provide necessary transportation for the student between the school district boundary and the educational facility where special instruction and services are provided within the school district. The school district may provide necessary transportation of the student between its

boundary and the school attended in the contiguous district, but shall not pay the cost of transportation provided outside the school district boundary. (Minn. Stat. § 125A.12)

- E. When a disabled student or a student with a short-term or temporary disability is temporarily placed for care and treatment in a day program located in another school district and the student continues to live within the school district during the care and treatment, the school district shall provide the transportation, at the expense of the school district, to that student. Transportation shall only be provided by the school district during regular operating hours. (Minn. Stat. § 125A.15(b); Minn. Stat. § 125A.51(d))
- F. When a nonresident disabled student or a student with a short-term or temporary disability is temporarily placed in a residential program within the school district, including correctional facilities operated on a fee-for-service basis and state institutions, for care and treatment, the school district shall provide the necessary transportation at the expense of the school district. Where a joint powers entity enters into a contract with a privately owned and operated residential facility for the provision of education programs for special education students, the joint powers entity shall provide the necessary transportation. (Minn. Stat. § 125A.15(c) and (d); Minn. Stat. § 125A.51(e))
- G. Each driver and aide assigned to a vehicle transporting students with a disability will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use of protective safety devices, and will be provided with access to emergency health care information as required by law. (Minn. Rules Part 7470.1700)
- H. Any parent of a disabled student who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the alternative dispute resolution and due process procedures provided for in Minn. Stat. Ch. 125A. (Minn. Rules Part 7470.1600, Subd. 2)

VIII. HOMELESS STUDENTS

- A. Homeless students shall be provided with transportation services comparable to other students in the school district. (42 U.S.C. § 11432(e)(3)(C)(i)(III)(cc) and (g)(4)(A))
- B. Upon request by the student's parent, guardian, or homeless education liaison, the school district shall provide transportation for a homeless student as follows:
 - 1. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements within the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location if the shelter or non-shelter location is two or more miles from the school of origin and the student's transportation privileges have not been revoked.

(42 U.S.C. § 11432(g)(1)(J)(iii)(I))

2. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements outside of the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location if the shelter or non-shelter location is two or more miles from the school of origin and the student's transportation privileges have not been revoked, unless the school district and the school district in which the student is temporarily placed agree that the school district in which the student is temporarily placed shall provide transportation. (Minn. Stat. § 125A.51(f); 42 U.S.C. § 11432(g)(1)(J)(iii)(II))
3. If a nonresident student is homeless and is residing in a public or private homeless shelter or has other non-shelter living arrangements within the school district, the school district may provide transportation services between the shelter or non-shelter location and the student's school of origin outside of the school district upon agreement with the school district in which the school of origin is located. (Minn. Stat. § 125A.51(f))

IX. AVAILABILITY OF SERVICES

Transportation shall be provided on all regularly scheduled school days or make-up days. Transportation will not be provided during the summer school break. Transportation may be provided for summer instructional programs for students with a disability or in conjunction with a learning year program. Transportation between home and school may also be provided, in the discretion of the school district, on staff development days. (Minn. Stat. § 123B.88, Subd. 21)

X. MANNER OF TRANSPORTATION

The scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto shall be within the sole discretion, control and management of the school board. The school district may, in its discretion, provide room and board, in lieu of transportation, to a student who may be more economically and conveniently provided for by that means. (Minn. Stat. § 123B.88, Subd. 1)

XI. RESTRICTIONS

Transportation by the school district is a privilege and not a right for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation of school bus safety or conduct policies, or violation of any other law governing student conduct on a school bus pursuant to the school district's discipline policy. Revocation of a student's bus riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation procedures for a student who is an individual with a disability under 20 U.S.C. § 1415 (Individuals with Disabilities Act), 29 U.S.C. § 794 (the Rehabilitation Act), and 42 U.S.C. § 12132, (Americans with Disabilities Act) are

governed by these provisions. (Minn. Stat. § 121A.59)

XII. FEES

- A. In its discretion, the school district may charge fees for transportation of students to and from extra curricular activities conducted at locations other than school, where attendance is optional. (Minn. Stat. § 123B.36, Subd. 1(10))
- B. The school district may charge fees for transportation of students to and from school when authorized by law. If the school district charges fees for transportation of students to and from school, guidelines shall be established for that transportation to ensure that no student is denied transportation solely because of inability to pay. (Minn. Stat. § 123B.36, Subd. 1(11))
- C. The school district may charge reasonable fees for transportation of students to and from post-secondary institutions for students enrolled under the post-secondary enrollment options program. Families who qualify for mileage reimbursement may use their state mileage reimbursement to pay this fee. (Minn. Stat. § 123B.36, Subd. 1(13))
- D. Where, in its discretion, the school district provides transportation to and from an instructional community-based employment station that is part of an approved occupational experience vocational program, the school district may require the payment of reasonable fees for transportation from students who receive remuneration for their participation in these programs. (Minn. Stat. § 123B.36, Subd. 3)

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.59 (Bus Transportation is a Privilege Not a Right)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.41 (Educational Aids for Nonpublic School Children; Definitions)
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.04 (Enrollment Options Programs in Border States)
Minn. Stat. Ch. 125A (Children With a Disability)
Minn. Stat. § 125A.02 (Children With a Disability, Defined)
Minn. Stat. § 125A.12 (Attendance in Another District)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)
Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)

Minn. Stat. § 126C.01 (General Education Revenue - Definitions)
Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disabilities)
20 U.S.C. § 1415 (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 2000a (Prohibition Against Discrimination or Segregation in Places of Public Accommodation)
42 U.S.C. § 11431, *et seq.* (McKinney-Vento Homeless Assistance Act of 2001)
42 U.S.C. § 12132 (Americans With Disabilities Act)

Cross References: MSBA/MASA Model Policy 708 (Transportation of Nonpublic School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)
MSBA Service Manual, Chapter 2, Transportation

Adopted:

MSBA/MASA Model Policy 707

Orig. 1995

Revised:

Rev. ~~2011~~ 2012

707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

[Note: The obligations stated in this policy are substantial and are virtually all governed by statute. Accordingly, you will see statutory references throughout the policy. Obviously a school district may choose to add obligations by policy.]

I. PURPOSE

The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide for the transportation of students in a manner which will protect their health, welfare, and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. DEFINITIONS

- A. “Student with a disability” includes every child identified under federal and state special education law as deaf or hard of hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of Education. A licensed physician, an advanced practice nurse, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability. In addition, every child under age three, and at the school district’s discretion from age three to seven, who needs special instruction and services, as determined by the rules of the Commissioner, because the child has a substantial delay or has an identifiable physical or mental condition known to hinder normal development is a child with a disability. A child with a short-term or temporary physical or emotional illness or disability, as determined by the

rules of the Commissioner, is not a child with a disability. (Minn. Stat. § 125A.02)

- B. “Home” is the legal residence of the child. In the discretion of the school district, “home” also may be defined as a licensed day care facility, school day care facility, a respite care facility, the residence of a relative, or the residence of a person chosen by the student’s parent or guardian as the home of a student for part or all of the day, if requested by the student’s parent or guardian, or an afterschool program for children operated by a political subdivision of the state, if the facility, residence, or program is within the attendance area of the school the student attends. Unless otherwise specifically provided by law, a homeless student is a resident of the school district if enrolled in the school district. (Minn. Stat. § 123B.92, Subd. 1(b)(1); Minn. Stat. § 127A.47, Subd. 2)
- C. “Homeless student” means a student, including a migratory student, who lacks a fixed, regular, and adequate nighttime residence and includes: students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings, **and migratory children who qualify as homeless because they are living in any of the preceding listed circumstances.** (42 U.S.C. § 11434a)
- D. “Nonpublic school” means any school, church, or religious organization, or home school wherein a resident of Minnesota may legally fulfill the compulsory instruction requirements of Minn. Stat. §120A.22, which is located within the state, and which meets the requirements of Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d, et seq.). (Minn. Stat. §123B.41, Subd. 9)
- E. “Nonresident student” is a student who attends school in the school district and resides in another district, defined as the “nonresident district.” In those instances when the divorced or legally separated parents or parents residing separately share joint physical custody of a student and the parents reside in different school districts, the student shall be a resident of the school district designated by the student’s parents. When parental rights have been terminated by court order, the legal residence of a student placed in a residential or foster facility for care and treatment is the district in which the student resides. (Minn. Stat. § 123B.88, Subd. 6; Minn. Stat. § 125A.51; Minn. Stat. § 127A.47, Subd. 3)

- F. “Pupil support services” are health, counseling, and guidance services provided by the public school in the same district where the nonpublic school is located. (Minn. Stat. § 123B.41, Subd. 4)
- G. “School of origin,” for purposes of determining the residence of a homeless student, is the school that the student attended when permanently housed or the school in which the student was last enrolled. (42 U.S.C. § 11432(g)(3)(G))
- H. “Shared time basis” is a program where students attend public school for part of the regular school day and who otherwise fulfill the requirements of Minn. Stat. § 707-3 120A.22 by attendance at a nonpublic school. (Minn. Stat. § 126C.01, Subd. 8)
- I. “Student” means any student or child attending or required to attend any school as provided in Minnesota law and who is a resident or child of a resident of Minnesota. (Minn. Stat. § 123B.41, Subd. 11)

IV. ELIGIBILITY

- A. Upon the request of a parent or guardian, the school district shall provide transportation to and from school, at the expense of the school district, for all resident students who reside two miles or more from the school, except for those students whose transportation privileges have been revoked or have been voluntarily surrendered by the student’s parent or guardian. (Minn. Stat. § 123B.88, Subd. 1)
- B. The school district may, in its discretion, also provide transportation to any student to and from school, at the expense of the school district, for any other purpose deemed appropriate by the school board.

[Note: In this section, school districts may wish to outline those discretionary areas where they intend to provide transportation. For example, some school districts may provide that transportation shall be provided for all resident elementary students who reside one mile or more from the school.]

- C. In the discretion of the school district, transportation along regular school bus routes may also be provided, where space is available, to any person where such use of a bus does not interfere with the transportation of students. The cost of providing such transportation must be paid by those individuals using these services or some third-party payor. Bus transportation also may be provided along school bus routes when space is available for participants in early childhood family education programs and school readiness programs if these services do not result in an increase

in the school district's expenditures for transportation. (Minn. Stat. § 123B.88, Subd. 10, 11, 12, and 13)

- D. For purposes of stabilizing enrollment and reducing mobility, the school district may, in its discretion, establish a full-service school zone and may provide transportation for students attending a school in that full-service school zone. A full-service school zone may be established for a school that is located in an area with higher than average crime or other social and economic challenges and that provides education, health or human services, or other parental support in collaboration with a city, county, state, or nonprofit agency.

V. TRANSPORTATION OF NONRESIDENT STUDENTS

- A. If requested by the parent of a nonresident student, the school district shall provide transportation to a nonresident student within its borders at the same level of service that is provided to resident students. (Minn. Stat. § 124D.04, Subd. 7; Minn. Stat. § 123B.92, Subd. 3)707-4
- B. If the school district decides to transport a nonresident student within the student's resident district, the school district will notify the student's resident district of its decision, in writing, prior to providing transportation. (Minn. Stat. § 123B.88, Subd. 6)
- C. When divorced or legally separated parents or parents residing separately reside in different school districts and share physical custody of a student, the parents shall be responsible for the transportation of the student to the border of the school district during those times when the student is residing with the parent in the nonresident school district. (Minn. Stat. § 127A.47, Subd. 3(b))
- D. The school district may provide transportation to allow a student who attends a high-need English language learner program and who resides within the transportation attendance area of the program to continue in the program until the student completes the highest grade level offered by the program. (Minn. Stat. § 123B.92, Subd. 3(b))

VI. TRANSPORTATION OF RESIDENT STUDENTS TO NONDISTRICT SCHOOLS

- A. In general, the school district shall not provide transportation between a resident student's home and the border of a nonresident district where the student attends school under the Enrollment Options Program. A parent may be reimbursed by the nonresident district for the costs of transportation from the pupil's residence to the border of the nonresident district if the student is from a family whose income is at or below the

poverty level, as determined by the federal government. The reimbursement may not exceed the pupil's actual cost of transportation or 15 cents per mile traveled, whichever is less. Reimbursement may not be paid for more than 250 miles per week. (Minn. Stat. § 124D.03, Subd. 8)

- B. Resident students shall be eligible for transportation to and from a nonresident school district at the expense of the school district, if in the discretion of the school district, inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the resident student's own district unreasonably difficult or impracticable. The school district, in its discretion, may also provide for transportation of resident students to schools in other districts for grades and departments not maintained in the district, including high school, for the whole or a part of the year or for resident students who attend school in a building rented or leased by the school district in an adjacent district. (Minn. Stat. § 123B.88, Subds. 1 and 4)
- C. In general, the school district is not responsible for transportation for any resident student attending school in an adjoining state under a reciprocity agreement but may provide such transportation services at its discretion. (Minn. Stat. § 124D.041)707-5

VII. SPECIAL EDUCATION STUDENTS/STUDENTS WITH A DISABILITY/ STUDENTS WITH TEMPORARY DISABILITIES

- A. Upon a request of a parent or guardian, a resident student with a disability who is not yet enrolled in kindergarten, who requires special education services in a location other than the student's home, shall be provided transportation to and from the student's home at the expense of the school district and shall not be subject to any distance requirement. (Minn. Stat. § 123B.88, Subd. 1)
- B. Resident students with a disability whose handicapped conditions are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the handicapping condition and applicable laws. This provision shall not be applicable to parents who transport their own child under a contract with the school district. (Minn. Stat. § 123B.88, Subd. 19; Minn. Rules Part 7470.1600)
- C. Resident students with a disability who are boarded and lodged at Minnesota state academies for educational purposes, but who also are

enrolled in a public school within the school district, shall be provided transportation, by the school district to and from said board and lodging facilities, at the expense of the school district. (Minn. Stat. § 125A.65)

D. If a resident student with a disability attends a public school located in a contiguous school district and the school district of attendance does not provide special instruction and services, the school district shall provide necessary transportation for the student between the school district boundary and the educational facility where special instruction and services are provided within the school district. The school district may provide necessary transportation of the student between its boundary and the school attended in the contiguous district, but shall not pay the cost of transportation provided outside the school district boundary. (Minn. Stat. § 125A.12)

E. When a disabled student or student with a short-term or temporary disability is temporarily placed for care and treatment in a day program located in another school district and the student continues to live within the school district during the care and treatment, the school district shall provided the transportation, at the expense of the school district, to that student. The school district may establish reasonable restrictions on transportation, except if a Minnesota court or agency orders the child placed at the day care and treatment program and the school district receives a copy of the order, then the school district must provide transportation to and from the program unless the court or agency orders otherwise. Transportation shall only be provided by the school district during regular operating hours of the school district. (Minn. Stat. § 125A.15(b); Minn. Stat. § 125A.51(d))

- Before the placement of a pupil for care and treatment, the district of residence must be notified and provided an opportunity to participate in the placement decision. (See Minn. Stat. § 125A.51 (c)). It is reasonable for the school district to refuse or delay transportation to a care and treatment program if school district administration has been denied the opportunity to participate in the placement decision.
- The school district will transport a student determined to need placement in a day treatment program to the therapeutic day program offered collaboratively by Carver and/or Scott County and a cooperative of which the school district is a member district to the extent placement is deemed appropriate by school district and therapeutic program staff and opening exists.

Only if placement in this program is not possible will the school district transport to the next closest day treatment program as approved by the district's director of special services.

- F. When a nonresident student with a disability or a student with a short-term or temporary disability is temporarily placed in a residential program within the school district, including correctional facilities operated on a fee-for-service basis and state institutions, for care and treatment, the school district shall provide the necessary transportation at the expense of the school district. Where a joint powers entity enters into a contract with a privately owned and operated residential facility for the provision of education programs for special education students, the joint powers entity shall provide the necessary transportation. (Minn. Stat. § 125A.15(c) and (d); Minn. Stat. § 125A.51(e))
- G. Each driver and aide assigned to a vehicle transporting students with a disability will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use of protective safety devices, and will be provided with access to emergency health care information as required by law. (Minn. Rules Part 7470.1700)
- H. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the alternative dispute resolution and due process procedures provided for in Minn. Stat. Ch. 125A. (Minn. Rules Part 7470.1600, Subd. 2)

VIII. HOMELESS STUDENTS

- A. Homeless students shall be provided with transportation services comparable to other students in the school district. (42 U.S.C. § 11432(e)(3)(C)(i)(III)(cc) and (g)(4)(A))
- B. Upon request by the student's parent, guardian, or homeless education liaison, the school district shall provide transportation for a homeless student as follows:
 - 1. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements within the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location if the shelter or non-shelter location is two or more miles from the school of origin and the student's transportation privileges have not been revoked. (42 U.S.C. § 11432(g)(1)(J)(iii)(I))
 - 2. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living

arrangements outside of the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location if the shelter or non-shelter location is two or more miles from the school of origin and the student's transportation privileges have not been revoked, unless the school district and the school district in which the student is temporarily placed agree that the school district in which the student is temporarily placed shall provide transportation. (Minn. Stat. § 707-7 125A.51(f); 42 U.S.C. § 11432(g)(1)(J)(iii)(II))

3. If a nonresident student is homeless and is residing in a public or private homeless shelter or has other non-shelter living arrangements within the school district, the school district may provide transportation services between the shelter or non-shelter location and the student's school of origin outside of the school district upon agreement with the school district in which the school of origin is located. (Minn. Stat. § 125A.51(f))
4. A homeless nonresident student enrolled under Minn. Stat. § 124D.08, Subd. 2a, must be provided transportation from the student's district of residence to and from the school of enrollment. (Minn. Stat. § 123B.92, Subd. 3(c)).

IX. AVAILABILITY OF SERVICES

Transportation shall be provided on all regularly scheduled school days or make-up days. Transportation will not be provided during the summer school break. Transportation may be provided for summer instructional programs for students with a disability or in conjunction with a learning year program. Transportation between home and school may also be provided, in the discretion of the school district, on staff development days. (Minn. Stat. § 123B.88, Subd. 21)

X. MANNER OF TRANSPORTATION

The scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto shall be within the sole discretion, control and management of the school board. The school district may, in its discretion, provide room and board, in lieu of transportation, to a student who may be more economically and conveniently provided for by that means. (Minn. Stat. § 123B.88, Subd. 1)

XI. RESTRICTIONS

Transportation by the school district is a privilege and not a right for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation

of school bus safety or conduct policies, or violation of any other law governing student conduct on a school bus pursuant to the school district's discipline policy. Revocation of a student's bus riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation procedures for a student who is an individual with a disability under 20 U.S.C. § 1415 (Individuals with Disabilities Act), 29 U.S.C. § 794 (the Rehabilitation Act), and 42 U.S.C. § 12132, (Americans with Disabilities Act) are governed by these provisions. (Minn. Stat. § 121A.59)

XII. FEES

- A. In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional. (Minn. Stat. § 123B.36, Subd. 1(10))
- B. The school district may charge fees for transportation of students to and from school when authorized by law. If the school district charges fees for transportation of students to and from school, guidelines shall be established for that transportation to ensure that no student is denied transportation solely because of inability to pay. The school district also may waive fees for transportation if the student's parent is serving in, or within the past year has served in, active military service as defined in Minn. Stat. § 190.05. (Minn. Stat. § 123B.36, Subds. 1(11) and 6)
- C. The school district may charge reasonable fees for transportation of students to and from post-secondary institutions for students enrolled under the post-secondary enrollment options program. Families who qualify for mileage reimbursement may use their state mileage reimbursement to pay this fee. (Minn. Stat. § 123B.36, Subd. 1(13))
- D. Where, in its discretion, the school district provides transportation to and from an instructional community-based employment station that is part of an approved occupational experience vocational program, the school district may require the payment of reasonable fees for transportation from students who receive remuneration for their participation in these programs. (Minn. Stat. § 123B.36, Subd. 3)

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)

Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)

Minn. Stat. § 121A.59 (Bus Transportation is a Privilege Not a Right)

Minn. Stat. § 123B.36 (Authorized Fees)

Minn. Stat. § 123B.41 (Educational Aids for Nonpublic School Children; Definitions)

Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.04 (Enrollment Options Programs in Border States)
Minn. Stat. § 124D.041 (Reciprocity with Adjoining States)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District)
Minn. Stat. Ch. 125A (Children With a Disability)
Minn. Stat. § 125A.02 (Children With a Disability, Defined)
Minn. Stat. § 125A.12 (Attendance in Another District)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)
Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)707-9
Minn. Stat. § 126C.01 (General Education Revenue - Definitions)
Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
Minn. Stat. § 190.05 (Definitions)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disabilities)
20 U.S.C. § 1415 (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 2000d (Prohibition Against Exclusion from Participation in, Denial of Benefits of, and Discrimination under Federally Assisted Programs on Ground of Race, Color, or National Origin)
42 U.S.C. § 11431, et seq. (McKinney-Vento Homeless Assistance Act of 2001)
42 U.S.C. § 12132, et seq. (Americans With Disabilities Act)

Cross References: MSBA/MASA Model Policy 708 (Transportation of Nonpublic School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)
MSBA Service Manual, Chapter 2, Transportation

Adopted: _____

MSBA/MASA Model Policy 605

Orig. 1999

Revised: _____

Rev. 1999

605 ALTERNATIVE PROGRAMS

I. PURPOSE

The purpose of this policy is to recognize the need for alternative education programs for some school district students.

II. GENERAL STATEMENT OF POLICY

The school board recognizes the importance of alternative program options for some students. Circumstances may be such that some students are put at risk of being able to continue or to complete their education programs. It is the policy of the school board that options shall be made available for some students to select educational alternatives that will enhance their opportunity to complete their education programs, recognizing that some students may become successful learners if given an opportunity to learn in a different environment and through a different learning style.

III. RESPONSIBILITY

- A. It shall be the responsibility of the superintendent to identify alternative program opportunities to be made available to students who may be at risk, to recommend such alternative programs to the school board for approval, and to familiarize students and parents with the availability of such alternative programs. The superintendent shall, through cooperative efforts with other schools, agencies, and organizations, periodically recommend additional or modified alternative educational programs to the school board.
- B. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to alternative programs.

Legal References: Minn. Stat. § 120A.22, Subd. 8 (Compulsory Instruction)
Minn. Stat. § 121A.41, Subd. 11 (Definitions – Alternative Educational Services)
Minn. Stat. § 121A.45, Subd. 1 (Grounds for Dismissal)
Minn. Stat. § 123A.06 (State-Approved Alternative Center Programs and Services)
Minn. Stat. § 124D.66 (Assurance of Mastery Programs)
Minn. Stat. § 124D.68 (Graduation Incentives Programs)
Minn. Stat. § 124D.74 (American Indian Language and Cultural Educational Programs)
Minn. Stat. § 125A.50 (Alternative Delivery of Specialized Instructional

Services)

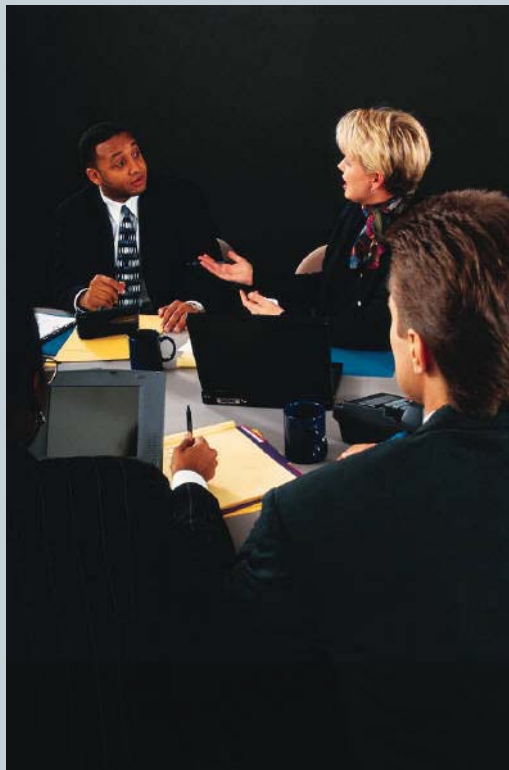
Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

MINNESOTA SCHOOL



BOARDS ASSOCIATION

The First Monday in January



EVERYTHING you need to know
For your board's Organizational Meeting

Revised Oct. 1, 2013

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Introduction

On the first Monday in January (or as soon as practicable thereafter) each year, newly elected school board members' terms of office begin, and school boards must meet to organize for the year (M.S. 123B.14, Subd. 1). School boards typically combine the work of seating newly elected school board members and organizing for the year into a single meeting. The purpose of this booklet, *The First Monday in January*, is to help school boards prepare for and conduct the organizational meeting.

The guidance provided in this booklet is based on relevant laws, knowledge of school board and superintendent roles and responsibilities, school board meeting processes and procedures, best practices, and experience. While the content addresses many organizational meeting-related issues, this booklet cannot address every potential problem or circumstance school boards may encounter when doing so. As a result, school boards would be well-served to review the contents and establish their officers' election-related processes prior to the organizational meeting. Upon review, school board members and superintendents are encouraged to call MSBA with questions pertaining to their unique situation.

Before beginning to look at the actual content of this booklet, five general terms used throughout this document should be explained. From this point forward, except in quotations from statute, the words, "board," "board member," "district," "chair," and "meeting," will be used instead of the formal terms, "school board," "school board member," "school district," "school board chair," and "school board meeting."

Revised: October 1, 2013

The First Meeting in January

Under the law, "...the board must meet and organize by selecting a chair, clerk, and a treasurer, who shall hold their offices for one year and until their successors are selected and qualify" (M.S. 123B.14, Subd. 1). A remote possibility exists that all of the most recently selected board officers and members will no longer be on the board or are unavailable; in that case, the board as a whole should call the meeting to order. If the most recently selected chair (the person elected chair last year) is still on the board, that board member should call the meeting to order and run the meeting until his or her successor is selected and qualifies. If the most recent chair is no longer on the board or is not available, the most recently selected vice chair (if the board has one), clerk, or treasurer, in that order, should be asked to call the meeting to order and run the meeting. Otherwise, the board must select a different member to open the meeting and preside over the election of the chair, who will then move into place and conduct the rest of the elections and meeting. If all of the most recently selected officers are unavailable and the board is unable to reach a consensus, the board should use an agreed-upon method, such as calling on the most senior board member present or the member who draws the shortest straw, to choose a person to serve in that capacity. The board should use a similar process for determining who will serve as clerk and be responsible for recording the minutes until a successor is selected by the board. Additionally, because superintendents are considered *ex officio*, or nonvoting, members of the board (M.S. 123B.143), at no time should the superintendent act as chair. From this point on, the officers who are selected by the process just described to serve until new officers are selected will be referred to as "acting" officers.

Boards also need to adopt some basic rules for conducting the organizational meeting. The rules chosen by the board may be past practices or one of several options presented in *Robert's Rules of Order Newly Revised* or another parliamentary procedure if one has been adopted by the board. The adopted rules will allow the board members to discuss and make decisions in a timely and orderly manner. Boards are wise to not make the rules more complicated than necessary. The most commonly used option for electing officers is for the acting chair to open the floor for nominations. The rest of the process is provided beginning on page 3.

Sample Organizational Meeting Agenda

The agenda for the organizational meeting should clearly state what business the board will transact. If the board schedules a special meeting to organize, the board must limit its business to the purpose(s) stated on the meeting notice (M.S. 13D.04, Subd. 2). A sample organizational meeting agenda is provided below.

- Call meeting to order
The acting chair calls the meeting to order and conducts the meeting until a successor is elected by the board.
- Seat new board members
The acting chair may administer a ceremonial oath of office to the new board members (depending on the board's election cycle and practice).
- Approve meeting agenda
- Elect a chair (who presides over remainder of meeting)

- Elect a vice chair, if appropriate
- Elect a clerk
- Elect a treasurer
- Set dates, times, and location(s) for regular board meetings
- Conduct other business
 - Designate district depositories
 - Name board's legal counsel and contacts
 - Fix board members' compensation, if any
 - Appoint board committee members

Seating New Board Members

Boards seat their newly elected board members at their first meeting in January. At that time, the acting chair and the rest of the board welcome the new board member(s), and the acting chair may administer a ceremonial oath of office. Then, the board moves on to the organizational meeting. Additional information concerning board members' elections and pre-seating of newly elected board members can be found in the Appendix beginning on page 9.

Seating Members Elected to Fill Unexpired Terms

When a vacancy on a board occurs, the board must fill the vacancy by appointment at a regular or special meeting (M.S. 123B.09, Subd. 5). State law outlines two processes for filling unexpired terms, based on the amount of the term remaining. If the board vacancy occurs before the first day to file affidavits of candidacy for the general election for the district and more than two years remain in the unexpired term, a special election must be held in conjunction with the district's general election (M.S. 123B.09, Subd. 5). The appointed board member serves until the person elected to fill the remainder of the unexpired part of the term at that special election qualifies. The elected board member is seated as soon as possible after the election. If less than two years remain in the unexpired term, no special election is held to fill the vacancy and the appointed person serves the remainder of the unexpired term and until a successor is elected and qualifies. Additional information concerning filling of vacancies can be found in Chapter 14 of the *MSBA Service Manual*.

Organizational Meeting

The law does not specify that the organizational meeting must be a regular meeting. Because the law includes the words, "as soon thereafter as practicable," many boards prefer to schedule the January organizational meeting as early as possible, often scheduling a special meeting, to avoid the confusion that can result if situations requiring the board's immediate attention arise before the board has organized for the year. In the event of an emergency between January 1 and the first Monday of the month, the board members whose terms are ending may be called upon to help the board until the new board members are seated.

The board cannot transact business on any holiday, except in cases of necessity (M.S. 645.44, Subd. 5). State statute stipulates that when New Year's Day, January 1, falls on Sunday, the

following day shall be a holiday. So, if January 1 falls on a Sunday or Monday, the first Monday in January will be a holiday. Also, boards cannot meet on the observance of Martin Luther King Jr.'s Birthday, the third Monday in January. Boards are wise to consider these dates when planning their organizational meetings.

Open Meeting Law

All board meetings must be held in compliance with the Minnesota Open Meeting Law (M.S. Chapter 13D). In addition, all votes must occur at an open meeting, and board members may not cast any straw votes or votes by secret ballot (M.S. 13D.01, Subd. 4). Boards may vote by paper ballot, but the voters must be identified and votes recorded. A schedule of the board's regular meetings must be kept on file at its primary office. If a special meeting is scheduled for the purpose of organizing the board, written notice of the date, time, place, and purpose of the meeting must be posted on the board's principal bulletin board (or on the door of the board's usual meeting room if no principal bulletin board exists) at least three days before the special meeting. All other requirements of statute also must be satisfied (M.S. 13D.04).

Election of Officers

State law requires school boards to select a chair, a clerk, and a treasurer (M.S. 123B.14). Boards use elections to select officers. The board may decide to have additional officers, such as a vice chair (M.S. 123B.14). These officers shall hold office for one year and until their successors are selected and qualified. Persons who perform the duties of the clerk and treasurer need not be members of the board. The board, by resolution, may combine the duties of the offices of clerk and treasurer in a single person in the "Office of Business Affairs" (M.S.123B.14, Subd. 1). A sample resolution can be found in the Appendix.

Procedures for Election of Officers

State statutes are silent as to the method of electing officers, except that the election must be by open vote and not by any form of secret ballot (M.S. 13D.01, Subd. 4). Each board, therefore, may establish its own procedures to address such issues, including procedures for nominating officers and voting procedures. The board should establish the procedures in advance of the meeting so that everyone will know what to expect from the outset. Once developed, the board needs to follow the procedures that it has adopted, but the procedures can be changed if the majority of the board members agree. Procedures for the election of officers are provided below. Once the meeting has been called to order, the acting chair has been determined, and the agenda has been approved:

- The acting chair asks for nominations.
- Any member of the board may nominate any other board member, and nominations do not require a second.
- If no other nominations are immediately received, the acting chair should pause and repeat the call for nominations.
- The acting chair should again pause and repeat the call for nominations a third time to ensure that any board member wishing to make a nomination has ample opportunity to do so.

- Under most rules of procedure, a motion to close nominations before such an opportunity is provided should be declared out of order. In fact, among bodies with rules that permit motions to close nominations, *Robert's Rules of Order Newly Revised* calls for a two-thirds majority vote to adopt the motion.
- After the third call for nominations, if no other nominations are forthcoming, the acting chair should close the nominations for the office.
- A motion to reopen nominations may be adopted on a majority vote.

For example, the board might follow the procedure provided below.

Acting Chair: "Nominations are now in order for the office of chair."

Board Member James: "I nominate Jane Smith."

Acting Chair: "Jane Smith is nominated. Are there any other nominations for the office of chair?"

Acting Chair: "Are there any further nominations for the office of chair?"

Acting Chair: "Are there any further nominations for the office of chair?"

Acting Chair: "If there are no further nominations ...[pause].... nominations for the office of chair are closed."

Voting

If only one board member is nominated, board rules may allow the acting chair to declare that candidate elected. The acting chair could say to the rest of the board: "Jane Smith is the only candidate nominated for the office of chair, and I hereby declare her elected by acclamation and direct the acting clerk to so record in the minutes."

Board rules may provide for a show of hands or voice vote in which each board member has an opportunity to vote. The newly elected chair then immediately assumes the office and conducts the election of other officers.

If two or more members are nominated for an office, a show of hands or voice vote is necessary. All votes must be recorded as required by Minnesota's Open Meeting Law. Another option is for each board member to be given a piece of paper (ballot) on which to write the name of the person for whom they are voting, but the board member must also write his or her own name on that ballot so each vote may be recorded. The results of each individual board member's vote are read aloud at the meeting and recorded in the minutes. The person receiving a majority of the votes cast is elected and assumes the office, having been "selected and qualified."

Number of Votes Required

Unless board rule or policy requires a majority of the board's full membership or other stipulation, according to *Robert's Rules of Order Newly Revised*, the number of votes required to elect an officer is the same as the vote required to carry other motions—namely, "more than half the votes cast, excluding abstentions." Absences or abstentions can reduce the number of votes required to less than a majority of the full board. For example, for a seven-member school board with two board members absent or abstaining, three votes would elect an officer, 3-2. Any other requirement to elect officers should be clearly articulated in the board's policies or procedures.

If more than two candidates are nominated, the possibility exists that no candidate will get a majority of the votes cast. For example, a seven-member board with three candidates could have an initial vote of 3-3-1, and, because four votes constitute a majority, no candidate would have enough votes to be elected. Some boards, in such instances, drop off the low vote getter and conduct a second vote. However, *Robert's Rules of Order Newly Revised* recommends retaining the low vote getter because a low vote getter could turn out to be the most satisfactory compromise for supporters of the two front runners and may be helpful in breaking a tie. If a multiple-candidate contest continues to produce no majority choice, the board may be left with no other option than to drop the low vote getter in an attempt to complete the election. If the board includes this option in its policies and procedures, language should specify when and how the decision would be made.

Order of the Vote

The voting procedure used may follow whatever order the board typically employs to vote on motions. The acting chair may ask for a show of hands or go around the table calling on members by name, or the acting clerk may conduct a roll-call vote. The script for the voting procedure might look something like the one provided below.

Acting Chair: "All in favor of Jane Smith for the office of chair raise their hands."

Acting Chair: Then, "All in favor of James Nelson for the office of chair raise their hands."

Acting Chair: "Jane Smith received a majority of the votes cast and is elected chair of this school board."

To avoid any question regarding the validity of an election between two or more candidates, the board may need to conduct a roll call vote in whatever order the board normally follows and record each board member's vote in the minutes. The script for calling a roll-call vote is provided below.

Acting Chair: "The acting clerk will now call the roll for voting on the office of chair."

Acting Clerk: "Board member Arthur Brown."

Board member Arthur Brown: "I vote for Jane Smith."

Acting Clerk: "Board member Margo Anderson."

Board member Margo Anderson: "I vote for James Nelson."

And so on until all board members have been polled.

Acting Chair: "The acting clerk will now tally the votes."

Acting Clerk: "Jane Smith received four votes. James Nelson received three votes."

Acting Chair: "Jane Smith received a majority of the votes cast and is elected chair."

Board Unable to Elect a Chair

Although the election of officers usually raises no significant question as to procedure or legal requirements, exceptions arise from time to time. For example, in the event of a tie between two candidates, a second vote should be taken, followed by a third vote prior to the close of the meeting, and, if the board is still unable to elect a chair, the election of a chair should occur at subsequent meeting(s), for as many meetings and votes that may be required, until one candidate

is elected. If a second vote to elect a new chair is unsuccessful, the board could: 1) move on to elect the other officers before attempting to vote a third time to elect a chair or 2) move on to conduct the other business before attempting to vote a third time to elect a chair before the close of the meeting. The acting chair presides until the deadlock for chair is broken, even if other officers have been selected.

Once a chair is elected, the newly elected chair assumes the duties of the presiding officer and conducts the election of a vice chair (if applicable), clerk, and treasurer following the same procedures.

Vice Chair

The law does not require the board to elect a vice chair. If the board includes a vice chair, the newly elected chair should use the same call for nominations and election procedures to elect a vice chair as described for electing a chair.

Clerk

The chair should then call for nominations for the office of clerk. Nominations and the election should be handled in the same manner as they were for chair. In selecting a clerk, certain tasks (such as keeping a record of all board meetings of the district; within three days after an election, notifying all persons elected of their election; and filing a report of the revenues, expenditures, and balances in each fund for the preceding fiscal year with the board by September 15 of each year) require the clerk to be “present” in the district administrative office. Board members who take minutes at meetings while participating in the meetings often have difficulty balancing the responsibilities of jobs; fortunately, the law allows other persons (such as the superintendent’s administrative assistant or board secretary under the direction of the board clerk) to perform the duties of clerk.

Treasurer

The chair should then call for nominations for the office of treasurer. Certain tasks of the treasurer (such as depositing district funds in the official depository; making reports called for by the board and performing all duties a treasurer usually performs; and, in the event of insufficient funds to pay valid orders presented to the treasurer, receiving, endorsing, and processing the orders according to the law) require the treasurer to regularly be available to the district’s administration. The law allows the board (by resolution) to name a person in the business office to perform the duties of the offices of clerk and treasurer.

Other Business Conducted

State law allows the board to conduct other business at the organizational meeting. Other business items commonly transacted by the board at the organizational meeting include designating district depositories, selecting the official district newspaper, selecting the district’s legal counsel and individuals authorized by the board to contact legal counsel, fixing board

member compensation, setting the board's regular meeting schedule, and appointing board committee members. These items are described below.

Designate District Depositories

State statute requires the board to designate one or more official depositories for district funds (M.S. 118A.02, Subd. 1). State statute does not specify when the designation must be made; however, many boards prefer to address the designation decision at the board's annual organizational meeting.

Select Official Newspaper

School districts are required by law to publish their meeting proceedings and many notices in their official newspaper. Common school districts (Franconia and Prinsburg) are required to annually pass a resolution designating the district's official newspaper at the first school board meeting following July 1 (M.S. 123B.95). All other boards select an official newspaper whenever the board believes is best, often at the board's organizational meeting.

Select District's Legal Counsel

The organizational meeting is also a good time for the board to select the district's legal counsel and the individuals authorized to contact legal counsel. Persons authorized may include the chair, the superintendent, and the chief business official of the district. In addition, other district staff, including the human resources director or a person with similar duties, also may be authorized to contact legal counsel.

Fix Board Member Compensation

Many boards set the board members' compensation for the year at the organizational meeting. State law allows the clerk, treasurer, and superintendent of any district to receive such compensation as may be fixed by the board. The law also allows the board to fix compensation for the other members of the board (M.S. 123B.09, Subd. 12).

Fix Regular Board Meeting Schedule for the Year

The law includes specific notice requirements that must be satisfied for the board to meet, whether for regular, special, or emergency meetings. Many boards set the regular meeting schedule for the year at the board's organizational meeting. If the board sets a schedule for regular board meetings to be held during the year, the date, time, and place for such meetings is designated, and the schedule is kept at the district office, then no additional notice of those regular meetings is required (M.S. 13D.04, Subd. 1). If a regular meeting date, time, or location is changed, additional notice is required. Other notice requirements can be found in the *MSBA Service Manual*, Chapter 13, Law Bulletin C. When setting the schedule for regular board meetings, the board must keep in mind the dates when meeting restrictions and/or prohibitions apply. The board must avoid scheduling meetings on holidays and between 6:00 p.m. and 8:00 p.m. on General Election Day (M.S. 204C.03, Subd. 1), State Primary Election Day (M.S.

204D.03), School District Primary Election Day (M.S. 205A.03), and Township Election Day (M.S. 204C.03 and M.S. 205.075), and after 6:00 p.m. on Precinct Caucus Day (M.S. 202A.19, Subd. 1).

Appoint Board Committee Members

Standing or ad hoc committees are often used by boards to facilitate the mission and work of the school board, are advisory, and have only that authority which is specified by the board. However, some boards avoid using committees and opt for the board to work as a whole instead. Many boards believe the organizational meeting is a good time to appoint board committee memberships. If the board has a policy addressing board committees, the board should follow that policy as well as any established procedures. If the board utilizes committees, the policy should clarify the following: when, how, and by whom the appointments will be made, what is the allowable number of board members per committee, whether committee appointments are continuing or rotating, and, if rotating, a schedule for doing so. Finally, board committee and subcommittee meetings are subject to the Open Meeting Law (even when the committee membership is less than a quorum of the board). The notification and public meeting requirements for committees and subcommittees are the same as for board meetings.

Appendix

The Appendix provides additional background information concerning the board's first meeting in January. Specific topics addressed in the Appendix include board membership, elections, canvass of returns, certificates of election, qualified board members, terms of office, and seating of new board members.

Board Membership and Elections

The membership of the board consists of six elected members, or seven members if the district voters have approved a seven-member board pursuant to M.S. 123B.09, Subd. 1. Elections take place on the first Tuesday after the first Monday in November of either the odd-numbered or the even-numbered year (M.S. 205A.04). The number of members may be different for combining or consolidating boards that are in a transition period (M.S. 123A.48, Subd. 2). The board also includes ex officio (non-voting) members, as provided by law. Superintendents are currently the only ex officio members of the board who are mentioned in statute (M.S. 123B.143). Vacancies in a board are filled by board appointment at a regular or special meeting (M.S. 123B.09, Subd. 5).

Canvass of Returns and Certificate of Election

State law requires the board to canvass the returns and declare the results of the election between the third and tenth day after a district election, other than a special election (M.S. 205A.10, Subd. 3). The district clerk must certify the results of the election to the county auditor, and the clerk is the final custodian of the ballots and the returns of the election (M.S. 205A.10, Subd. 3).

Qualified Board Member

To "qualify," a newly elected board member must complete a few necessary steps. The district clerk must ensure that each successful candidate has filed a campaign finance report (M.S. 211A.02 and M.S. 211A.05, Subd. 1) before issuing a certificate of election. The clerk must deliver, by personal service or certified mail, the certificate to the successful candidate who must return the certificate of election within thirty days, sign the oath of office, and sign the acceptance of office. A person who fails to qualify prior to the specified time shall be deemed to have refused to serve (M.S. 205A.10, Subd. 3).

Term of Office

The term of office for school board members is four years. Generally, a board member is elected to fill an open seat on the board created by the expiration of a term (except as may be otherwise provided by a transition schedule from odd- to even-numbered year or from even- to odd-numbered year elections) beginning the first Monday in January (M.S. 123B.09, Subd.1). The member takes office on that date regardless of the date of the organizational meeting (M.S. 123B.09, Subd. 1, M.S. 205A.04, Op. Atty Gen. 161C, August 17, 1962).

Exceptions to this law exist. A board vacancy occurs when a member dies, resigns, ceases to be a resident of the district (M.S. 123B.09, Subd. 3), or is unable to serve on such board and attend its meetings because of illness or prolonged absence from the district (M.S. 123B.09, Subd. 4). Vacancies caused by these reasons must be filled within a reasonable time by board appointment at a regular or special meeting (M.S. 123B.09, Subd. 5). If the vacancy occurs before the first day of filing for the next school district general election and more than two years remain in the unexpired term, a special election must be held in conjunction with the next scheduled school district general election. The person appointed by the board to fill an unexpired term for which more than two years remain in the unexpired term serves until a qualified successor is elected to fill the unexpired part of the term at that special election. A board member who is elected and qualified to fill a vacancy caused by an unexpired term takes office for a term beginning the first Monday in January, regardless of the date of the organizational meeting (M.S. 123B.09, Subd. 1, M.S. 205A.04, Op. Atty Gen. 161C, August 17, 1962). If the vacancy occurs on or after the first day of filing for the district general election or when less than two years remain in the unexpired term, no special election is held to fill the vacancy, and the person appointed serves the remainder of the unexpired term and until a successor is elected at the next school district election and qualifies.

Post-Election and Pre-Seating of New Members

Board members are elected in November (M.S. 205A.04), but their terms of office do not begin until the first Monday in January (M.S. 123B.09, Subd. 1). Currently serving members retain their seats until the expiration of their respective terms (M.S. 123B.09, Subd. 1). During the time between being elected and the first Monday in January, board members-elect are citizens who are not board members yet, and, for this reason, board members-elect should not be treated the same as seated members. As a result, wise boards do not allow board members-elect to sit at the board table, participate in the deliberations, be asked how they would vote on a topic during a meeting, receive or be given access to data that are classified as non-public, or be allowed to conduct or otherwise participate in any other board-related business. These restrictions avoid the confusion that can result when members-elect are allowed to participate in meetings prior to being officially seated.

Also, as the hiring authority (M.S. 123B.02, Subd. 14), sitting board members have the right to view data that are non-public when needed to make decisions (M.S. Chapter 13); citizens do not. To protect the data privacy rights of the district's students and staff, board members-elect should not be given access to non-public data.

In the interim, board members-elect can spend time preparing to take office. Boards can help board members-elect by providing an orientation, inviting them to meetings, sending them meeting agendas and packets (public information only) prior to the meetings, and encouraging them to attend MSBA's new board member trainings (Phase I and Phase II, which include school board member training in school finance and management as required under M.S. 123B.09, Subd. 2). Additional information can be found on MSBA's website.

Election of Officers and Sample Resolution

As previously noted, state law requires boards to select from its members a chair, a clerk, and a treasurer. The law does not include a provision that would allow the board to select one of its members to serve in the combined office of clerk/treasurer. The law allows a board to combine and delegate the duties of the offices of clerk and treasurer to a single person who is employed by the district in its business office. A resolution is required if the duties of the clerk and treasurer are delegated. The resolution is a one-time requirement, not an annual one. Even so, the law still requires that an elected school board member hold each of the offices of chair, clerk, and treasurer. A “Sample Resolution” is provided below.

SAMPLE RESOLUTION

WHEREAS, Minnesota Statutes §123B.14, Subd. 1. empowers the School Board to combine the duties of the office of Clerk and Treasurer of the School Board in one person in the Office of Business Affairs of the School District.

WHEREAS, the School District has decided to combine the duties of the Clerk and Treasurer in one person in the Office of Business Affairs.

THEREFORE, BE IT RESOLVED THAT the _____ of the School District is designated by the School Board of Independent School District No. ____ to perform the duties of Clerk and Treasurer of the District.

Moved by:

Seconded by:

The following voted in favor:

The following voted against:

WHEREUPON the resolution was declared adopted.

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