

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
5:30 PM Monday, December 15, 2014

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. Local Legislators Report for 2015 Legislative Session: Sen. Dahle & Rep. Vogel

2. Review of Vision Card E - Management of Resources: Dr. Smith 3

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

4. Consensus Items:

1. Previous Board Meeting Minutes: 4

2. Approve Monthly Expenditures: 9

3. Personnel:

4. Student Enrollment:

5. Donations: 26

5. Discussion Items:

1. Superintendent Update: Dr. Smith

2. Board Member Reports: Board Members

3. Building Administrator Reports:

6. Action Items:

1. <u>Approve 2013-2014 District Audit:</u>	Dr. Smith/Mr. Keller	<u>33</u>
2. <u>Approve 2014 Payable 2015 Levy Proposal:</u>	Dr. Smith/Mr. Keller	<u>117</u>
3. <u>Approve Final Reading of Policy 540 - Student Clubs:</u>	Dr. Smith	<u>118</u>
4. <u>Support of MSBA Delegate Assembly Resolution:</u>	Dan Giesen	<u>121</u>
5. <u>Approve Request for Extended Leave of Absence:</u>	Dr. Smith	<u>122</u>

7. Upcoming Meetings:

8. Adjourn:

Board Clerk

Date

Strategic Area: Management of Resources – Human, Financial & Physical

District Vision Card E: *Maximize the district's resources of time, talent, finances and facilities.*

MEASURES	LEVEL 1 INTERVENTION 1.0 – 1.9	LEVEL 2 HIGH CONCERN 2.0 – 2.9	LEVEL 3 BASELINE 3.0 – 3.9	LEVEL 4 PROGRESSING 4.0 - 4.9	LEVEL 5 VISION 5.0 +			SCORE	TREND LINE
					2012-13	2013-14	2014-15		
General Fund Balance	< 4% of General Fund Balance	4-5% of General Fund Balance	6-7% of General Fund Balance	8-9% of General Fund Balance	10% or more of General Fund Balance			10%	
Revenue per Pupil Unit	2012-13 2013-14 2014-15 Lower third of all districts in Minnesota	Lower half of all districts in Minnesota	Top half of all districts in Minnesota	Top third of all districts in Minnesota	Top quartile of all districts in Minnesota			Bottom 10% 299/330	
Operating Levy in Comparison to Districts to Similar Districts	2012-13 2013-14 District is at or below 40% of comparable Districts state- wide	2014-15 District is in 41-59% of comparable Districts state- wide	District is in 60-84% of comparable Districts state- wide	District is in 85-94% of comparable Districts state- wide	District is at or above 95% of comparable Districts state- wide				
Annual Variation from Established Budgets District Wide	+/- 1.5% or greater variation from established budgets: all schools and departments	2014-15 +/- 1.25% variation from established budgets: all schools and departments	2012-13 1.0% variation from established budgets: all schools and departments	2013-14 +/- .75% variation from established budgets: all schools and departments	+/- .5% variation from established budgets: all schools and departments				
Budget Alignment	< 50% of funds aligned to student learning	50-59% of funds aligned to student learning	60-64% of funds aligned to student learning	2012-13 2013-14 2014-15 65-70% of funds aligned to student learning	> 70% of funds aligned to student learning				
Ratio of Student to Technology Device (Not Including Labs)	10:1 or greater ratio across all schools	9-8:1 ratio across all schools	2012-13 7-5:1 ratio across all schools	2013-14 4-2:1 ratio across all schools	2014-15 1:1 ratio across all schools				
Reduction in Paper Consumption District Wide	Consumption of Paper Increases 10% annually	Consumption of Paper increases 5% annually	2012-13 2014-15 Consumption of Paper remains constant district wide	2013-14 Consumption of Paper decreases by 5% annually	Consumption of Paper decreases by 10% annually				
Weighted Score									

Preliminary 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 Trustees of Belle Plaine Public Schools was held Monday, November 24, 2014, beginning at 6:00 PM in the District Center - Board Room.

1. Call to Order:

The regular monthly meeting of the Belle Plaine School Board was called to order by Chairperson Bigaouette on Monday, November 24, 2014 at 6:00 pm at the District Center Board Room with the following members present: Bigaouette, Lenz, Vandermark, Gardner, Giesen, Ludvik and Supt. Smith.

2. Acknowledgment of Visitors and Special Presentations:

Chairperson Bigaouette asked if any visitors wished to be placed on the Agenda.

2.1. Recognition of Fall State Tournament Participants:

Janessa Meuleners, 6 time state meet participant & 4th place finisher this year, and Coach Schroeder attended the meeting to talk about her season and outstanding finish at the state meet. The volleyball team and Coach Koch were present to talk about their state tournament 3rd place finish. Two players, Mariena Hayden and Dakotah Poitra were also selected to the All Tournament Team. Congratulations to all state tournament participants!

Presenter: Coaches and Athletes

2.2. Audit Report for 2013-2014 School Year:

Mr. Joel Stencel, auditor with the Eide Bailly firm, was present to discuss the results of last year's financial audit. Mr. Stencel and his audit team have been worked with Mr. Keller and business office staff throughout the fall to complete the audit. A copy of the executive summary is attached for your review.

The board will be asked to approve the audit report at our regular December meeting.

Presenter: Mr. Keller & Mr. Joel Stencel

2.3. Technology at Chatfield Elementary Presentation:

Bryce Jacobson, technology teacher at Chatfield Elementary, was present to talk about the ways that he is integrating technology and how other teachers throughout Chatfield are integrating technology into their daily routines. Mr. Jacobson works with students and staff in all grade levels.

Presenter: Mr. Bryce Jacobson

2.4. School Psychologist Report:

Renetta Halverson and Nicole Prom, school psychologists who are new to the district this year, shared some information about the work they do in the schools and share some information about School Psychology Awareness Week. A flyer is attached with further information about school psychologists and the work they do.

Presenter: R Halverson and N Prom

3. Other Items as Brought Before the Board & Consideration of Agenda:
Chairperson Bigaouette will ask if there are any items that need to be brought before the board and for consideration of the Agenda.
Motion by Giesen and second by Ludvik to approve the agenda as presented with the addition of 6.3 – Board Member Resignation. 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 Lenz 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 27, 2014 Regular 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 2014 disbursements totaling \$1,616,914.89. This includes hand payables of \$326,164.72, electronic payments of \$975,592.76 and student activity payments of \$17,686.37.

 - 4.3. Personnel:
Approve the Employee Leave Request for Angela Kalal, Oak Crest 4th Grade Teacher, beginning February 10, 2015 through June 5, 2015.
Approve the Employee Leave Request for Pandy Anderson, Community Education Secretary, beginning November 21, 2014 through January 5, 2015.
Approve the Employee Leave Request for Matthew Kirk, Oak Crest STEM Teacher, beginning December 1, 2014 through December 12, 2014.
Approve the hire of Nicole Sobanski as a long-term Counselor Substitute at Chatfield Elementary for six weeks beginning on or about January 26, 2015.
Approve the hire of Catherine Miller as a long-term Music Substitute at Chatfield Elementary beginning January 5, 2015 through June 5, 2015.
Approve volunteer Dance coach Laura Oldenburg for the 2014-15 season.

 - 4.4. Student Enrollment:
Approve five Belle Plaine residents, grades Kindergarten, 1st, 2nd, 9th and 12th to attend Jordan Schools for the 2014-15 school year.
Approve two Belle Plaine residents, grades 9th and 12th to attend St. Peter Public Schools effective October 21, 2014.
Approve a Belle Plaine grade 7 resident to attend Bloomington Public Schools for the 2014-15 school year.
Approve a Belle Plaine grade 10 resident to attend IQ Online Schools through Fergus Falls Public Schools effective October 14, 2014.

4.5. Donations:

Date	Donor	Item and Nature of Donation/Gift	Amount
9.23.14	Kopp Family Foundation	HS – RAK Account	500.00
9.30.14	MN Fighting AIDS on Bikes – Red Ribbon Ride	Community Ed	300.00
10.24.14	Belle Plaine PTO	Chatfield – G1 – Plant Mobile	721.50
10.24.14	Belle Plaine PTO	Chatfield – G2 – S Vycital	50.00
10.24.14	Belle Plaine PTO	Chatfield – BIG TICKET	420.00
10.24.14	Belle Plaine PTO	Chatfield – Kindergarten Fund Request	360.70
10.24.14	Belle Plaine PTO	Chatfield – Paras Playground	408.99
10.24.14	Belle Plaine PTO	Chatfield – SPED – A Jans	200.00
11.04.14	Scott County Pork Producers	Oak Crest – Wolf Ridge	340.00
11.04.14	Thrivent	Oak Crest – Wolf Ridge (Checkbooks)	500.00
11.04.14	Belle Plaine PTO	Oak Crest – Skating Program	4,000.00
11.05.14	Grandpa Tree Fund	Oak Crest – Wolf Ridge Scholarships	390.00
10.30.14	PFM Asset Management – on behalf of MASA, MSBA and MASBO	Rebate check based on district P-card charges from 9/1/13-8/31/14 of \$794,423.97	3,574.91
11.13.14	Belle Plaine Lions	Oak Crest – Wolf Ridge Scholarships	600.00

5. Discussion Items:

5.1 Superintendent Update:

Superintendent Smith provided updates on current school activities including calendar committee discussions, Parent-Teacher conference review, Fall Play schedule, MSBA Winter Conference, Board/Admin planning retreat and winter activities that are in full swing.

Presenter: Dr. Smith

5.2. Board Member Report:

Board members will have an opportunity to share information about meetings they have attended over the past month. Director Gardner reported about the most recent Curriculum Advisory Committee meeting. Topics discussed were the Optional Local Purpose Assessment (OLPA) and the Targeted Services program that will be starting soon. Members Gardner, Giesen and Vandermark shared insights from their visits to Chatfield Elem to view technology use throughout the building. Director Giesen reported on the most recent SWMetro Cooperative meeting. This was the last meeting of the MRVSEC organization. One million in fund balance was returned to member schools and an additional \$705,000 has been reserved to potentially add on to the MN River Valley Ed Building. A report was also given on the Catalyst Program that serves students with mental health needs. Dan also reported on the upcoming MSBA Delegate Assembly meeting that he will be attending on December 5th & 6th.

Presenter: Board Members

5.3. Building Administrator Reports:

Building administrator reports with current updates and upcoming events are attached for board members to review.

6. Action Items:

6.1 Approve Goals for Superintendent Evaluation Process:

Goals to be used in the superintendent evaluation process have been discussed for several meetings. At our last work session, the following goals were presented and are now

recommended for approval for the superintendent evaluation for 2014-15 and 2015-16.

Evaluation Goal #1: The District will attain Level 3 (on Vision Card A) within two (2) years, where 75%+ of students achieve proficiency in the Minnesota Comprehensive Assessments (MCA) in Math, Science, and Reading by the conclusion of the 2015-16 school year.

Evaluation Goal #2: Following Year 1 of the adoption of the Tech integration benchmarks, 80% of staff that are evaluated on this benchmark will have reached the "Bronze" level in at least four out of six categories. Upon the completion of year 2, 100% of tenured (Belle Plaine) staff will have achieved "Bronze" level and 60% will have achieved the "Silver" level in at least four out of six categories.

Evaluation Goal #3: Belle Plaine JH/SH will achieve Level 3 – Meets Expectations on the four areas detailed in the Ramp-Up Implementation Fidelity Reflection Rubric at the conclusion of the 2014-15 school year. At the conclusion of the 2015-16 school year, the JH/SH will achieve a Level 3 on all areas of the rubric and achieve a Level 4 on at least 2 of the areas.

Presenter: Dr. Smith

Motion by Vandermark and second by Giesen to approve the goals to be used in the superintendent evaluation process. Motion carried unanimously.

6.2 Approve 2nd Reading of Proposed Policy 540 – Student Clubs:

Following approval of the first reading of Policy 540, the policy was reviewed at our recent work session. I believe there was overall consensus on the wording in the policy with one item that was still under discussion - Section V. A. that spoke to a minimum number of members. I have changed the language slightly in this section as I understood the general discussion from our past meeting. The language now reads - *Verify a recommended minimum membership of 10 students*. A copy of the proposed 2nd reading version of this policy is attached for your review.

Presenter: Dr. Smith

Motion by Gardner and second by Giesen to approve the 2nd reading of the proposed Policy 540 – Student Clubs. Motion carried.

6.3. Resignation of Board Member:

Matthew Bigaouette announced that he will be resigning from the Belle Plaine School Board as business commitments have made it difficult for him to regularly attend meetings. He resignation will take effect on December 31, 2014.

Motion by Vandermark and second by Lenz to accept the resignation of Board Member Matt Bigaouette effective December 31, 2014 and directed administration to advertise for potential replacements as soon as possible. Motion carried unanimously.

7. Upcoming Meetings:

Wednesday, December 3, 2014	3:30 p.m.	Wellness Committee
Monday, December 8, 2014	6:00 p.m.	Truth in Taxation Meeting followed by Board Work Session
Monday, December 15, 2014	5:00 p.m.	School Board Finance Committee
	5:30 p.m.	School Board Meeting
Wednesday, December 17, 2014	3:30 p.m.	Insurance Advisory Committee
Monday, January 12, 2015	6:00 p.m.	School Board Work Session and Organizational Meeting

8. Adjourn:

Motion by Ludvik and second by Lenz to adjourn at 7:57 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	6551	N	AFFINETY SOLUTIONS	V50601	46591	10092	20.44	0.00	20.44	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$20.44			
1	6618	N	AFFORDABLE JETTING	V50601	46613	13930	743.75	0.00	743.75	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$743.75			
1	3753	N	AG POWER ENTEPRISES INC	V50601	46633	600606	59.77	0.00	59.77	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$59.77			
1	6616	N	ALL IN ONE - TRANSLATION AGEN	V50601	46599	617	259.00	0.00	259.00	12/08/2014	12/08/2014	12/08/2014
1	6616	N	ALL IN ONE - TRANSLATION AGEN	V50601	46610	616	120.00	0.00	120.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$379.00			
1	6617	N	AMY VIZENOR	V50601	46611	11032014	300.00	0.00	300.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$300.00			
1	4092	N	AQUA ENGINEERING	V50601	46620	66345	303.00	0.00	303.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$303.00			
1	4835	N	ARCTIC ICE	V50601	46590	666663	41.25	0.00	41.25	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$41.25			
1	4589	N	BANC OF AMERICA LEASING	V50601	46612	67	8,256.74	0.00	8,256.74	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$8,256.74			
1	1109	N	BARNES & NOBLE INC	V50601	46736	2867836	91.12	0.00	91.12	12/10/2014	12/10/2014	12/10/2014
							Check Amount:		\$91.12			
1	1125	N	BELLE PLAINE HERALD	V50601	46726	18222	20.00	0.00	20.00	12/10/2014	12/10/2014	12/10/2014
1	1125	N	BELLE PLAINE HERALD	V50601	46607	18231	264.50	0.00	264.50	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$284.50			
1	3947	N	BUESGENS SEPTIC SRV	V50601	46623	02817	365.00	0.00	365.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$365.00			
1	3645	N	CHASKA HIGH SCHOOL	V50601	46597	10182014	245.00	0.00	245.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$245.00			
1	1262	N	CITY OF BELLE PLAINE	V50601	46619	00003125	407.33	0.00	407.33	12/08/2014	12/08/2014	12/08/2014
1	1262	N	CITY OF BELLE PLAINE	V50601	46614	00003136	300.00	0.00	300.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$707.33			
1	4260	N	EASTVIEW HIGH SCHOOL	V50601	46595	01172015	265.00	0.00	265.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$265.00			

**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	4503	N	EDMENTUM	V50601	46638	10170207-P	855.00	0.00	855.00	12/09/2014	12/09/2014	12/09/2014
							Check Amount:		\$855.00			
1	5579	N	EDUCATORS BENEFIT CONSULTA	V50601	46606	25441	202.40	0.00	202.40	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$202.40			
1	6316	N	FARIBAULT HIGH SCHOOL	V50601	46593	11292014	200.00	0.00	200.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$200.00			
1	1485	N	FREMONT INDUSTRIES INC	V50601	46634	838229	2,000.00	0.00	2,000.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$2,000.00			
1	4840	N	GENERAL PARTS	V50601	46618	1457898	41.09	0.00	41.09	12/08/2014	12/08/2014	12/08/2014
1	4840	N	GENERAL PARTS	V50601	46617	5591951	629.74	0.00	629.74	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$670.83			
1	6320	N	GOODIN COMPANY	V50601	46615	01311412-00	167.03	0.00	167.03	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$167.03			
1	3278	N	HUMERATECH	V50601	46718	12052014	6,620.00	0.00	6,620.00	12/10/2014	12/10/2014	12/10/2014
1	3278	N	HUMERATECH	V50601	46631	141744	999.40	0.00	999.40	12/08/2014	12/08/2014	12/08/2014
1	3278	N	HUMERATECH	V50601	46630	141657	1,503.30	0.00	1,503.30	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$9,122.70			
1	1607	N	ISD 287	V50601	46733	72663	777.92	0.00	777.92	12/10/2014	12/10/2014	12/10/2014
							Check Amount:		\$777.92			
1	6623	N	JOE VANDERMARK	V50601	46729	12102014	30.24	0.00	30.24	12/10/2014	12/10/2014	12/10/2014
							Check Amount:		\$30.24			
1	1660	N	JORDAN HIGH SCHOOL	V50601	46717	3639	1,622.83	0.00	1,622.83	12/10/2014	12/10/2014	12/10/2014
1	1660	N	JORDAN HIGH SCHOOL	V50601	46716	3669	1,839.20	0.00	1,839.20	12/10/2014	12/10/2014	12/10/2014
							Check Amount:		\$3,462.03			
1	6619	N	LAKE COUNTRY SCALE WORKS, IIV	V50601	46725	17596	268.00	0.00	268.00	12/10/2014	12/10/2014	12/10/2014
							Check Amount:		\$268.00			
1	4172	N	LAKEVILLE NORTH	V50601	46596	12062014	235.00	0.00	235.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$235.00			
1	1707	N	LANGE'S PLUMBING & HEATING	V50601	46622	125865	110.00	0.00	110.00	12/08/2014	12/08/2014	12/08/2014
1	1707	N	LANGE'S PLUMBING & HEATING	V50601	46621	125690	360.00	0.00	360.00	12/08/2014	12/08/2014	12/08/2014
							Check Amount:		\$470.00			

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	1784	N	MASA	V50601	46600	12082014	816.00	0.00	816.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$816.00		
1	2762	N	MN DEPT LABOR & INDUSTRY	V50601	46723	ABR0105944I	30.00	0.00	30.00	12/10/2014	12/10/2014	12/10/2014
1	2762	N	MN DEPT LABOR & INDUSTRY	V50601	46724	ABR0105945I	20.00	0.00	20.00	12/10/2014	12/10/2014	12/10/2014
1	2762	N	MN DEPT LABOR & INDUSTRY	V50601	46722	ABR0105919I	40.00	0.00	40.00	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$90.00		
1	5947	N	MN TRUE TEAM TRACK	V50601	46727	05052015	160.00	0.00	160.00	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$160.00		
1	3979	N	MRCI MANKATO	V50601	46609	F60182	320.00	0.00	320.00	12/08/2014	12/08/2014	12/08/2014
1	3979	N	MRCI MANKATO	V50601	46608	F60161	1,095.00	0.00	1,095.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$1,415.00		
1	4652	N	NARDINI FIRE EQUIP COMPANY INV	V50601	46637	464618	203.00	0.00	203.00	12/08/2014	12/08/2014	12/08/2014
1	4652	N	NARDINI FIRE EQUIP COMPANY INV	V50601	46636	464617	196.78	0.00	196.78	12/08/2014	12/08/2014	12/08/2014
1	4652	N	NARDINI FIRE EQUIP COMPANY INV	V50601	46635	464619	175.38	0.00	175.38	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$575.16		
1	2001	N	PROGRESSIVE PRINTING	V50601	46588	20140498	77.50	0.00	77.50	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$77.50		
1	2066	N	SCHINDLER ELEVATOR CORP	V50601	46616	8103891743	463.32	0.00	463.32	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$463.32		
1	2067	N	SCHMITT MUSIC COMPANY	V50601	46728	125873196	77.28	0.00	77.28	12/10/2014	12/10/2014	12/10/2014
1	2067	N	SCHMITT MUSIC COMPANY	V50601	46603	125840427	7.64	0.00	7.64	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$84.92		
1	3124	N	SCHOOLFINANCES.COM	V50601	46605	271	100.00	0.00	100.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$100.00		
1	4423	N	SCOTT COUNTY TREASURER	V50601	46732	IN14726	772.24	0.00	772.24	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$772.24		
1	2122	N	SKATETIME	V50601	46602	8722	954.00	0.00	954.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$954.00		
1	2137	N	SOUTH CENTRAL ECSU	V50601	46721	15156	916.38	0.00	916.38	12/10/2014	12/10/2014	12/10/2014
1	2137	N	SOUTH CENTRAL ECSU	V50601	46720	15214	1,598.00	0.00	1,598.00	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$2,514.38		
1	3287	N	SPARETIME INVESTMENT GROUP	V50601	46627	1727	167.50	0.00	167.50	12/08/2014	12/08/2014	12/08/2014

Belle Plaine Public Schools Pre Payment Report

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1	3287	N	SPARETIME INVESTMENT GROUP	V50601	46626	1726	1,032.50	0.00	1,032.50	12/08/2014	12/08/2014	12/08/2014
1	3287	N	SPARETIME INVESTMENT GROUP	V50601	46625	1722	660.00	0.00	660.00	12/08/2014	12/08/2014	12/08/2014
1	3287	N	SPARETIME INVESTMENT GROUP	V50601	46624	1723	465.00	0.00	465.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$2,325.00		
1	4278	N	SPRINGSTED INC	V50601	46730	003215.999 - 1	1,500.00	0.00	1,500.00	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$1,500.00		
1	3826	N	ST JAMES HIGH SCHOOL	V50601	46598	09062014	30.00	0.00	30.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$30.00		
1	2157	N	STEFFEN HARDWARE	V50601	46719	NOVEMBER	43.37	0.00	43.37	12/10/2014	12/10/2014	12/10/2014
1	2157	N	STEFFEN HARDWARE	V50601	46629	OCTOBER	171.13	0.00	171.13	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$214.50		
1	6614	N	STEWARTVILLE WRESTLING BOO	V50601	46592	01102015	225.00	0.00	225.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$225.00		
1	5745	N	SUPERIOR SEALCOAT SERVICES	V50601	46628	290-14	700.00	0.00	700.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$700.00		
1	5412	N	SYNERGY & LEADERSHIP EXCHAN	V50601	46735	12062014	350.00	0.00	350.00	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$350.00		
1	2188	N	TAHER INC	V50601	46601	0041852-IN	64,739.50	0.00	64,739.50	12/08/2014	12/08/2014	12/08/2014
1	2188	N	TAHER INC	V50601	46734	0041552 - IN	65,000.00	0.00	65,000.00	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$129,739.50		
1	2266	N	TRUGREEN CHEMLAWN	V50601	46632	25987377	213.74	0.00	213.74	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$213.74		
1	6335	N	TRUSTED EMPLOYEES	V50601	46604	1120149775S	2.00	0.00	2.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$2.00		
1	6556	N	TWO GUYS FROM SCOTT COUNTY	V50601	46589	MN-27	50.00	0.00	50.00	12/08/2014	12/08/2014	12/08/2014
									Check Amount:	\$50.00		
1	6546	N	US BANK	V50601	46731	3812521	1,500.00	0.00	1,500.00	12/10/2014	12/10/2014	12/10/2014
									Check Amount:	\$1,500.00		
									Report Total:	\$175,395.31		

*Does not meet minimum amount
**Exceeds maximum amount

Hand Pays

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
1002	0716	35101	SBC	57107	CH	1	1123	BELLE PLAINE ED ASSOC	Y	Y	11/20/2014	N	USD	4,826.64
1002	0716	35102	SBC	57108	CH	1	1134	BELLE PLAINE SCHOOL	Y	Y	11/20/2014	N	USD	4,107.60
1002	0716	35106	SBC	57109	CH	1	6482	Belle Plaine Schools Health Ins Acct	Y	Y	11/20/2014	N	USD	-242.50
1002	0716	35106	SBC	57109	CH	1	6482	Belle Plaine Schools Health Ins Acct	Y	Y	11/20/2014	N	USD	23,697.31
1002	0716	35103	SBC	57110	CH	1	1178	BPESPA	Y	Y	11/20/2014	N	USD	1,028.75
1002	0716	35104	SBC	57111	CH	1	5017	GURSTEL CHARGO	Y	Y	11/20/2014	N	USD	179.23
1002	0716	35105	SBC	57112	CH	1	5145	RAUSCH, STURM, ISRAEL, ENERSON	Y	Y	11/20/2014	N	USD	154.37
P50602	0716	35264	SBC	57161	CH	1	4835	ARCTIC ICE	Y	N	11/26/2014	N	USD	55.00
P50602	0716	35264	SBC	57161	CH	1	4835	ARCTIC ICE	Y	N	11/26/2014	N	USD	41.25
P50602	0716	35265	SBC	57162	CH	1	6264	BELLE PLAINE AREA FOOD SHELF	Y	N	11/26/2014	N	USD	501.34
P50602	0716	35263	SBC	57163	CH	1	1867	MN SECRETARY OF STATE	Y	N	11/26/2014	N	USD	8.00
P50602	0716	35266	SBC	57164	CH	1	6613	NATALYA PERERVA	Y	N	11/26/2014	N	USD	217.19
P50602	0716	35272	SBC	57165	CH	1	2649	AARP	Y	N	12/3/2014	CN	USD	265.00
P50602	0716	35273	SBC	57166	CH	1	3702	BELLE PLAINE LIONS	Y	N	12/3/2014	CN	USD	322.14
P50602	0716	35270	SBC	57167	CH	1	2112	SHELLY JUAIRE	Y	N	12/3/2014	CN	USD	1,020.00
P50602	0716	35271	SBC	57168	CH	1	2137	SOUTH CENTRAL ECSU	Y	N	12/3/2014	CN	USD	1,925.00
P50602	0716	35271	SBC	57168	CH	1	2137	SOUTH CENTRAL ECSU	Y	N	12/3/2014	CN	USD	850.00
P50602	0716	35271	SBC	57168	CH	1	2137	SOUTH CENTRAL ECSU	Y	N	12/3/2014	CN	USD	2,006.70
P50602	0716	35274	SBC	57169	CH	1	4802	USPS	Y	N	12/3/2014	CY	USD	310.55
P50602	0716	35274	SBC	57169	CH	1	4802	USPS	Y	N	12/4/2014	CY	USD	-310.55
p50602	0716	35275	SBC	57170	CH	1	4802	USPS	Y	N	12/4/2014	CN	USD	330.54
P506P1	0716	35283	SBC	57171	CH	1	1123	BELLE PLAINE ED ASSOC	Y	N	12/5/2014	CN	USD	4,826.64
P506P1	0716	35284	SBC	57172	CH	1	1134	BELLE PLAINE SCHOOL	Y	N	12/5/2014	CN	USD	4,107.60
P506P1	0716	35290	SBC	57173	CH	1	6451	Belle Plaine Schools Dental Ins Account	Y	N	12/5/2014	CN	USD	11,842.02
P506P1	0716	35291	SBC	57174	CH	1	6482	Belle Plaine Schools Health Ins Acct	Y	N	12/5/2014	CN	USD	111,982.44
P506P1	0716	35285	SBC	57175	CH	1	1178	BPESPA	Y	N	12/5/2014	CN	USD	1,053.75
P506P1	0716	35287	SBC	57176	CH	1	5017	GURSTEL CHARGO	Y	N	12/5/2014	CN	USD	92.04
P506P1	0716	35289	SBC	57177	CH	1	6122	NATIONAL INSURANCE SERVICE of WI	Y	N	12/5/2014	CN	USD	2,780.18
P506P1	0716	35286	SBC	57178	CH	1	1836	NCPERS MINNESOTA	Y	N	12/5/2014	CN	USD	32.00
P506P1	0716	35288	SBC	57179	CH	1	5145	RAUSCH, STURM, ISRAEL, ENERSON	Y	N	12/5/2014	CN	USD	206.60
P50602	0716	35294	SBC	57180	CH	1	3219	CASH	Y	N	12/5/2014	CN	USD	1,125.00
P50602	0716	35298	SBC	57181	CH	1	5950	GREG MARTIN	Y	N	12/5/2014	CN	USD	120.00
P50602	0716	35299	SBC	57182	CH	1	6615	JEFF MAHONEY	Y	N	12/5/2014	CN	USD	120.00
P50602	0716	35292	SBC	57183	CH	1	1631	JEFF SCHULTZ	Y	N	12/5/2014	CN	USD	120.00
P50602	0716	35297	SBC	57184	CH	1	5468	LEE BORAAS	Y	N	12/5/2014	CN	USD	109.00

Electronic

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
1002	0716	35094	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	Y	11/20/2014	N	USD	631.20
1002	0716	35094	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	Y	11/20/2014	N	USD	43,500.24
1002	0716	35095	SBC		WX	1	1977	PERA	N	Y	11/20/2014	N	USD	12,337.59
1002	0716	35096	SBC		WX	1	2330	FEDERAL	N	Y	11/20/2014	N	USD	248.40
1002	0716	35096	SBC		WX	1	2330	FEDERAL	N	Y	11/20/2014	N	USD	122.04
1002	0716	35096	SBC		WX	1	2330	FEDERAL	N	Y	11/20/2014	N	USD	521.76
1002	0716	35096	SBC		WX	1	2330	FEDERAL	N	Y	11/20/2014	N	USD	27,764.79
1002	0716	35096	SBC		WX	1	2330	FEDERAL	N	Y	11/20/2014	N	USD	10,414.98
1002	0716	35096	SBC		WX	1	2330	FEDERAL	N	Y	11/20/2014	N	USD	43,764.46
1002	0716	35097	SBC		WX	1	2331	STATE OF MINNESOTA	N	Y	11/20/2014	N	USD	151.16
1002	0716	35097	SBC		WX	1	2331	STATE OF MINNESOTA	N	Y	11/20/2014	N	USD	12,956.94
1002	0716	35098	SBC		WX	1	2581	MN CHILD SUPPORT CENTER	N	Y	11/20/2014	N	USD	545.00
1002	0716	35099	SBC		WX	1	2735	MII LIFE - VEBA/HSA	N	Y	11/20/2014	N	USD	2,180.64
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	1,145.28
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	575.00
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	1,291.68
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	100.00
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	1,965.00
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	5,217.90
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	623.76
1002	0716	35100	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	Y	11/20/2014	N	USD	677.84
1002	0716	35107	SBC		WX	1	3319	DEPARTMENT OF EMPLOYMENT AND	N	Y	11/20/2014	N	USD	1,290.26
p50501	0716	35214	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	258.00
p50501	0716	35214	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	286.49
p50501	0716	35214	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	(204.50)
p50501	0716	35214	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	(258.00)
p50501	0716	35214	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	(286.49)
p50501	0716	35214	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	204.50
p50501	0716	35258	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	(107.50)
p50501	0716	35258	SBC		CH	1	1156	BIFFS, INC	Y	N	11/25/2014	Y	USD	107.50
P50602	0716	35267	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2014	N	USD	3.45
P50602	0716	35267	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2014	N	USD	37.13
P50602	0716	35267	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2014	N	USD	151.87
P50602	0716	35267	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2014	N	USD	333.37
P50602	0716	35267	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2014	N	USD	696.36
P50602	0716	35267	SBC		WX	1	1262	CITY OF BELLE PLAINE	N	Y	11/21/2014	N	USD	1,341.88
P50602	0716	35268	SBC		WX	1	1486	FRONTIER	N	Y	11/24/2014	N	USD	99.90

Electronic

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
P50602	0716	35268	SBC		WX	1	1486	FRONTIER	N	Y	11/24/2014	N	USD	106.71
P50602	0716	35268	SBC		WX	1	1486	FRONTIER	N	Y	11/24/2014	N	USD	113.55
P50602	0716	35268	SBC		WX	1	1486	FRONTIER	N	Y	11/24/2014	N	USD	1,843.99
P50602	0716	35269	SBC		WX	1	2800	MII LIFE - SELECT ACCOUNT	N	Y	11/24/2014	N	USD	314.39
P506P1	0716	35276	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	N	12/5/2014	N	USD	43,694.74
P506P1	0716	35277	SBC		WX	1	1977	PERA	N	N	12/5/2014	N	USD	11,343.02
P506P1	0716	35278	SBC		WX	1	2330	FEDERAL	N	N	12/5/2014	N	USD	26,494.61
P506P1	0716	35278	SBC		WX	1	2330	FEDERAL	N	N	12/5/2014	N	USD	10,171.38
P506P1	0716	35278	SBC		WX	1	2330	FEDERAL	N	N	12/5/2014	N	USD	42,906.38
P506P1	0716	35279	SBC		WX	1	2331	STATE OF MINNESOTA	N	N	12/5/2014	N	USD	12,412.22
P506P1	0716	35280	SBC		WX	1	2581	MN CHILD SUPPORT CENTER	N	N	12/5/2014	N	USD	545.00
P506P1	0716	35281	SBC		WX	1	2735	MII LIFE - VEBA/HSA	N	N	12/5/2014	N	USD	2,180.64
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	1,145.28
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	575.00
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	1,291.68
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	100.00
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	1,915.00
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	5,192.90
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	623.76
P506P1	0716	35282	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/5/2014	N	USD	677.84
p505p1	0716	35300	SBC		WX	1	2330	FEDERAL	N	N	12/9/2014	N	USD	(1.16)
p505p1	0716	35300	SBC		WX	1	2330	FEDERAL	N	N	12/9/2014	N	USD	(4.96)
P50602	0716	35301	SBC		WX	1	2336	XCEL ENERGY	N	N	12/4/2014	N	USD	6,828.13
P50602	0716	35301	SBC		WX	1	2336	XCEL ENERGY	N	N	12/4/2014	N	USD	6,300.26
P50602	0716	35302	SBC		WX	1	2336	XCEL ENERGY	N	N	12/5/2014	N	USD	3,857.04
P50602	0716	35302	SBC		WX	1	2336	XCEL ENERGY	N	N	12/5/2014	N	USD	713.70
P50602	0716	35303	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2014	N	USD	1,467.98
P50602	0716	35303	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2014	N	USD	306.80
P50602	0716	35303	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2014	N	USD	258.34
P50602	0716	35303	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/5/2014	N	USD	149.11
P50602	0716	35304	SBC		WX	1	2336	XCEL ENERGY	N	N	12/8/2014	N	USD	12.49
P50602	0716	35305	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/9/2014	N	USD	1,801.65
P50602	0716	35305	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/9/2014	N	USD	1,705.85
P50602	0716	35305	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/9/2014	N	USD	1,064.01

Nov 2014 Student Activities

Activity	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Payment Description	Pay Date	Void	Curr	Amount
Concessions	0716	35067	HSAC	7359	CH	3	4879	BELLE PLAINE 4-H	Concession Mr	11/13/2014	N	USD	375.00
FFA	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	FFA - EWELL EDUCATIONAL SERV	11/13/2014	N	USD	265.00
FFA	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	FFA - COBORNS	11/13/2014	N	USD	38.97
FFA	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	FFA - COBORNS	11/13/2014	N	USD	84.97
FFA	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	FFA - LOUISVILLE SLUGGER	11/13/2014	N	USD	358.00
Class 2015	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CLASS 2015 - TEACH TCI	11/13/2014	N	USD	479.13
FFA	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	FFA - DERBY DINNER	11/13/2014	N	USD	1,961.00
FFA	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	FFA - COBORNS	11/13/2014	N	USD	34.01
BP Sr. Hi Club	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	DEP TO WRG ACCT	11/13/2014	N	USD	9,628.21
Cross Country	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CC - COBORNS	11/13/2014	N	USD	143.53
Cross Country	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CC - SAMMY PIZZA	11/13/2014	N	USD	301.83
Cross Country	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CC - AMERICINN	11/13/2014	N	USD	1,534.10
Cross Country	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CC - COBORNS	11/13/2014	N	USD	68.02
Cross Country	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CC - EVOLUTION SHIRTS	11/13/2014	N	USD	168.00
Concert Choir	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CHOIR - SAMS CLUB	11/13/2014	N	USD	61.32
Concert Choir	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CHOIR - WALMART	11/13/2014	N	USD	30.44
Concert Choir	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CHOIR - TIEGUYS	11/13/2014	N	USD	370.45
SH Band	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	BAND - GUSTAVUS	11/13/2014	N	USD	75.00
Concessions	0716	35063	HSAC	7360	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	CONCESSIONS - OCT	11/13/2014	N	USD	2,550.03
FFA	0716	35064	HSAC	7361	CH	3	4748	BRUCE MATHIOWETZ	REGION BANQUET/BUFFET FOR OFF/FOOD	11/13/2014	N	USD	195.50
FFA	0716	35064	HSAC	7361	CH	3	4748	BRUCE MATHIOWETZ	Hotel rooms for Natl Convention / Days Inn	11/13/2014	N	USD	11,701.58
Cross Country	0716	35076	HSAC	7362	CH	3	6591	CARRIE TRAXLER	FLEECE / CC	11/13/2014	N	USD	60.00
BP Sr. Hi Club	0716	35066	HSAC	7363	CH	3	4830	CITY OF BELLE PLAINE	POLICE LABOR @ HOMECOM DANCE	11/13/2014	N	USD	101.88
#N/A	0716	35065	HSAC	7364	CH	3	4829	GREAT AMERICAN OPPORTUNITIES	MAGAZINE PAYMENT	11/13/2014	N	USD	3,765.10
Softball	0716	35070	HSAC	7365	CH	3	5426	MINNESOTA ICE	Fast Pitch League/Softball	11/13/2014	N	USD	500.00
FFA	0716	35069	HSAC	7366	CH	3	5020	NATIONAL FFA	NATL FFA/REGISTRATION/RODEO/CONCERT	11/13/2014	N	USD	7,078.00
Cross Country	0716	35073	HSAC	7367	CH	3	6560	NORTH AMERICAN SAFETY INC	T-Shirts Color Run	11/13/2014	N	USD	216.00
Cross Country	0716	35073	HSAC	7367	CH	3	6560	NORTH AMERICAN SAFETY INC	T-SHIRTS FOR COLOR RUN	11/13/2014	N	USD	969.20
Cross Country	0716	35075	HSAC	7368	CH	3	6590	RENEE MEULENERS	COLOR FOR COLOR RUN/CC	11/13/2014	N	USD	1,112.19
FFA	0716	35074	HSAC	7369	CH	3	6589	RICHFIELD BUS COMPANY	BUS FOR NATL CONVENTION	11/13/2014	N	USD	7,290.00
Cross Country	0716	35068	HSAC	7370	CH	3	4889	STEVE SCHROEDER	Pie Day/Watermelon Relay/ Clock Batt/Breakfast	11/13/2014	N	USD	231.00
Cross Country	0716	35068	HSAC	7370	CH	3	4889	STEVE SCHROEDER	COLOR RUN #'s	11/13/2014	N	USD	64.95
Cross Country	0716	35071	HSAC	7371	CH	3	5920	TWISTWIRE MARKETING	SIGN / COLOR RUN	11/13/2014	N	USD	114.60
Baseball	0716	35077	HSAC	7373	CH	3	6016	UNIVERSAL ATHLETIC SERVICES INC	BALLS, GRIPS, STAT MASTER	11/13/2014	N	USD	150.75
Baseball	0716	35077	HSAC	7373	CH	3	6016	UNIVERSAL ATHLETIC SERVICES INC	BLANKETS	11/13/2014	N	USD	1,606.00
Baseball	0716	35077	HSAC	7373	CH	3	6016	UNIVERSAL ATHLETIC SERVICES INC	BASEBALLS	11/13/2014	N	USD	111.06
FFA	0716	35092	HSAC	7374	CH	3	4926	BELLE PLAINE HERALD	Advertising for fruit Sales	11/18/2014	N	USD	172.13
BP Sr. Hi Club	0716	35090	HSAC	7375	CH	3	4813	BPEA	PEPSI FROM SH CLUB	11/18/2014	N	USD	25.94
Concert Choir	0716	35093	HSAC	7376	CH	3	5155	GATEWAY TRAVEL	Nashville Choir Trip	11/18/2014	N	USD	10,959.00
Tigerian	0716	35091	HSAC	7377	CH	3	4833	JOSTENS	1st YB Deposit	11/18/2014	N	USD	2,980.50
BP Weight Room	0716	35208	HSAC	7378	CH	3	6603	2ND WIND EXERCISE EQUIPMENT	SQUAT RACKS	11/24/2014	N	USD	4,125.00
SR High Student	0716	35209	HSAC	7379	CH	3	6604	ALEX BUSKER	DJ ST C Dance	11/24/2014	N	USD	250.00

Nov 2014 Student Activities

Activity	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Payment Description	Pay Date	Void	Curr	Amount
Tennis	0716	35203	HSAC	7380	CH	3	4733	ANNETTE MOYLAN	BANQUET END OF YEAR SUPPER	11/24/2014	N	USD	35.35
Natl. Honor S	0716	35202	HSAC	7381	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	NHS - NASSP MOTO	11/24/2014	N	USD	85.00
Tennis	0716	35204	HSAC	7382	CH	3	4837	FAME AWARDS	TROPHIES	11/24/2014	N	USD	98.00
Art/Visual Art	0716	35212	HSAC	7383	CH	3	6612	JEFF HENRIKSON	Tiger Hats	11/24/2014	N	USD	818.00
JR High Student	0716	35211	HSAC	7384	CH	3	6607	KERI FERGUSON	Blanket Supplies	11/24/2014	N	USD	125.80
Softball	0716	35205	HSAC	7385	CH	3	5426	MINNESOTA ICE	DOME BALL	11/24/2014	N	USD	1,880.00
FFA	0716	35207	HSAC	7386	CH	3	6602	NAAE INC.	FFA Clothes	11/24/2014	N	USD	109.00
JR High Student	0716	35210	HSAC	7387	CH	3	6605	SARAH ENTINGER	BLANKET SUPPLIES	11/24/2014	N	USD	230.42
FFA	0716	35206	HSAC	7388	CH	3	6600	SUCCESSFUL FARMING	Magazine	11/24/2014	N	USD	25.95
Art/Visual Art	0716	35260	HSAC	7389	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	VISUAL ARTS - BLICK ART	11/26/2014	N	USD	12.78
One Act Play	0716	35260	HSAC	7389	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	ONE ACT - BLICK ART	11/26/2014	N	USD	19.17
JR High Student	0716	35261	HSAC	7390	CH	3	4867	MATT HENNEN	Happenings Ice Cream	11/26/2014	N	USD	50.44
Tiger Fever	0716	35261	HSAC	7390	CH	3	4867	MATT HENNEN	Fall Play Parents night/cookies	11/26/2014	N	USD	37.45
FFA	0716	35262	HSAC	7391	CH	3	6260	UNIVERSITY OF MN - REGENTS	U of MN Invite Registration	11/26/2014	N	USD	34.00
Total												75,868.75	

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KREFT DAVID	371725674	11/19/2014	11/21/2014	11/27/2014	KWIK TRIP 3300003301	64.93
SD BELLE PLAINE	369145465	10/29/2014	10/30/2014	11/27/2014	NCS PEARSON	(149.00)
SD BELLE PLAINE	369338547	10/30/2014	10/31/2014	11/27/2014	PAYPAL *BEHAVIORSCI	329.18
SD BELLE PLAINE	369338548	10/30/2014	10/31/2014	11/27/2014	PAYPAL *BEHAVIORSCI	(21.18)
SD BELLE PLAINE	369338549	10/31/2014	10/31/2014	11/27/2014	RVRSIDE EDU *TESTING	1,959.88
SD BELLE PLAINE	369700252	11/4/2014	11/4/2014	11/27/2014	RVRSIDE EDU *TESTING	1,959.88
SD BELLE PLAINE	370198258	11/6/2014	11/7/2014	11/27/2014	ASHA 3	225.00
SD BELLE PLAINE	370591919	11/10/2014	11/12/2014	11/27/2014	NCS PEARSON	(1,622.25)
SD BELLE PLAINE	370752081	11/12/2014	11/13/2014	11/27/2014	PAYPAL *GATEWAYMUSI	896.59
SD BELLE PLAINE	372193873	11/25/2014	11/26/2014	11/27/2014	OFFICE DEPOT #1090	82.39
SD BELLE PLAINE	372193874	11/25/2014	11/26/2014	11/27/2014	OFFICE DEPOT #1090	23.98
SD BELLE PLAINE	372323595	11/26/2014	11/27/2014	11/27/2014	OFFICE DEPOT #1090	7.99
SD BELLE PLAINE	372323596	11/26/2014	11/27/2014	11/27/2014	OFFICE DEPOT #1079	39.90
SD BELLE PLAINE	372323597	11/25/2014	11/27/2014	11/27/2014	THE MEDI-KID CO INC	71.00
SD BELLE PLAINE	372323598	11/26/2014	11/27/2014	11/27/2014	WALMART.COM	213.24
HIGH SCHOOL BELLE PLAINE	368901142	10/27/2014	10/28/2014	11/27/2014	BELLE PLAINE HERALD	26.00
HIGH SCHOOL BELLE PLAINE	369009978	10/28/2014	10/29/2014	11/27/2014	OFFICEMAX CT*IN#065547	490.38
HIGH SCHOOL BELLE PLAINE	369009979	10/28/2014	10/29/2014	11/27/2014	MICHAELS STORES 3747	50.90
HIGH SCHOOL BELLE PLAINE	369009980	10/28/2014	10/29/2014	11/27/2014	MICHAELS STORES 3747	85.60
HIGH SCHOOL BELLE PLAINE	369009981	10/28/2014	10/29/2014	11/27/2014	MICHAELS STORES 3747	172.86
HIGH SCHOOL BELLE PLAINE	369145471	10/29/2014	10/30/2014	11/27/2014	STEFFEN HARDWARE	25.07
HIGH SCHOOL BELLE PLAINE	369338561	10/31/2014	10/31/2014	11/27/2014	TARGET 00002154	14.99
HIGH SCHOOL BELLE PLAINE	369547583	11/1/2014	11/3/2014	11/27/2014	CONTINENTAL CLAY COMPA	633.25
HIGH SCHOOL BELLE PLAINE	369942999	11/5/2014	11/6/2014	11/27/2014	COBORN S SUPERSTORE	18.53
HIGH SCHOOL BELLE PLAINE	370416582	11/8/2014	11/10/2014	11/27/2014	PAYPAL *ARTEDUCATOR	150.00
HIGH SCHOOL BELLE PLAINE	370416583	11/8/2014	11/10/2014	11/27/2014	MICHAELS STORES 2082	27.76
HIGH SCHOOL BELLE PLAINE	370416584	11/8/2014	11/10/2014	11/27/2014	HILTON GARDEN INN	340.43
HIGH SCHOOL BELLE PLAINE	370752089	11/11/2014	11/13/2014	11/27/2014	EASTBAY	76.49
HIGH SCHOOL BELLE PLAINE	370931320	11/13/2014	11/14/2014	11/27/2014	TIES	198.00
HIGH SCHOOL BELLE PLAINE	371525243	11/19/2014	11/20/2014	11/27/2014	BUREAU OF EDU & RESEAR	229.00
DAVIS KRIS	369009975	10/27/2014	10/29/2014	11/27/2014	METRO SALES INC.	3,159.52
DAVIS KRIS	369806499	11/3/2014	11/5/2014	11/27/2014	READ NATURALLY INC	673.87
DAVIS KRIS	369806500	11/3/2014	11/5/2014	11/27/2014	METRO SALES INC.	764.84
DAVIS KRIS	369806501	11/3/2014	11/5/2014	11/27/2014	METRO SALES INC.	801.77
DAVIS KRIS	369942993	11/5/2014	11/6/2014	11/27/2014	WM EZPAY	198.55
DAVIS KRIS	369942994	11/5/2014	11/6/2014	11/27/2014	WM EZPAY	938.29

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DAVIS KRIS	369942995	11/5/2014	11/6/2014	11/27/2014	WM EZPAY	455.27
DAVIS KRIS	369942996	11/5/2014	11/6/2014	11/27/2014	WM EZPAY	779.00
DAVIS KRIS	371390140	11/18/2014	11/19/2014	11/27/2014	BIFFS INC	(70.12)
HEINE JEFF	369145466	10/29/2014	10/30/2014	11/27/2014	BATTERIES PLUS #23	71.94
HEINE JEFF	369338550	10/31/2014	10/31/2014	11/27/2014	AMCON BLOCK & PRECAST	235.13
HEINE JEFF	369338551	10/30/2014	10/31/2014	11/27/2014	CONTINENTAL CLAY COMPA	34.00
HEINE JEFF	370198259	11/7/2014	11/7/2014	11/27/2014	Mills Fleet Farm #3 20	23.89
HEINE JEFF	370198260	11/6/2014	11/7/2014	11/27/2014	ALL PRO SOUND	99.99
HEINE JEFF	370198261	11/7/2014	11/7/2014	11/27/2014	HILLYARD INC HUTCHINSO	2,378.04
HEINE JEFF	370416579	11/9/2014	11/10/2014	11/27/2014	Amazon.com	377.54
HEINE JEFF	370416580	11/9/2014	11/10/2014	11/27/2014	WEARGUARD *81128127	657.34
HEINE JEFF	370752082	11/12/2014	11/13/2014	11/27/2014	Mills Fleet Farm #3 20	33.38
HEINE JEFF	370752083	11/12/2014	11/13/2014	11/27/2014	ANDY MARK INC	75.80
HEINE JEFF	370931310	11/6/2014	11/14/2014	11/27/2014	WW GRAINGER	(7.87)
HEINE JEFF	370931311	11/13/2014	11/14/2014	11/27/2014	SHERWIN WILLIAMS #3169	294.55
HEINE JEFF	370931312	11/12/2014	11/14/2014	11/27/2014	JR Services	125.00
HEINE JEFF	371276380	11/17/2014	11/18/2014	11/27/2014	HILLYARD INC HUTCHINSO	1,639.90
HEINE JEFF	371525237	11/19/2014	11/20/2014	11/27/2014	MENARDS MANKATO	129.29
HEINE JEFF	371725675	11/20/2014	11/21/2014	11/27/2014	ALL PRO SOUND	516.00
HEINE JEFF	372064045	11/24/2014	11/25/2014	11/27/2014	HILLYARD INC HUTCHINSO	339.35
HEINE JEFF	372193875	11/24/2014	11/26/2014	11/27/2014	CENEX CENEX CO07038920	374.75
KELLER CHUCK	369806502	11/4/2014	11/5/2014	11/27/2014	CBD*MYCLEANPC.COM	19.99
KELLER CHUCK	369806503	11/4/2014	11/5/2014	11/27/2014	CBD*MYCLEANPC.COM	99.00
KELLER CHUCK	372193876	11/25/2014	11/26/2014	11/27/2014	USPS 26073001733418328	98.00
MATHIOWETZ BRUCE	369145469	10/29/2014	10/30/2014	11/27/2014	BG ASSEMBLY PLANT.COM	385.00
MATHIOWETZ BRUCE	369145470	10/29/2014	10/30/2014	11/27/2014	NATIONAL CORVETTE MUSE	238.00
MATHIOWETZ BRUCE	369547579	11/1/2014	11/3/2014	11/27/2014	MARK PAYTON GLASS CENT	231.00
MATHIOWETZ BRUCE	370416581	11/9/2014	11/10/2014	11/27/2014	VERNIER SOFTWARE & TEC	284.00
MATHIOWETZ BRUCE	370591923	11/11/2014	11/12/2014	11/27/2014	WALMART.COM	55.98
MATHIOWETZ BRUCE	370752087	11/12/2014	11/13/2014	11/27/2014	GRAYSTONE GRAPHICS	46.85
MATHIOWETZ BRUCE	370931316	11/13/2014	11/14/2014	11/27/2014	LAB AIDS INC	1,114.40
MATHIOWETZ BRUCE	370931317	11/12/2014	11/14/2014	11/27/2014	MCKENZIE TAXIDERMY	135.30
MATHIOWETZ BRUCE	370931318	11/14/2014	11/14/2014	11/27/2014	MCKENZIE SPORTS PRODUC	15.41
MATHIOWETZ BRUCE	371276382	11/17/2014	11/18/2014	11/27/2014	DISCOUNT STEEL -MN	959.00
MATHIOWETZ BRUCE	371390148	11/17/2014	11/19/2014	11/27/2014	MAGNETO POWER	19.31
MATHIOWETZ BRUCE	372323599	11/26/2014	11/27/2014	11/27/2014	TARGET 00012724	21.38

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ANDERSON DOUG	369700255	11/4/2014	11/4/2014	11/27/2014	TARGET.COM *	42.74
ANDERSON DOUG	371942646	11/22/2014	11/24/2014	11/27/2014	BERRY BLENDZ EP	351.00
SMITH KELLY	371725671	11/20/2014	11/21/2014	11/27/2014	COBORN S SUPERSTORE	23.46
SMITH KELLY	371725672	11/21/2014	11/21/2014	11/27/2014	COBORN S SUPERSTORE	37.50
WICK KEN	369145464	10/29/2014	10/30/2014	11/27/2014	APL* ITUNES.COM/BILL	87.15
WICK KEN	369338546	10/30/2014	10/31/2014	11/27/2014	THE IDOCTOR LLC	144.07
WICK KEN	370198257	11/7/2014	11/7/2014	11/27/2014	APL*APPLEONLINESTOREUS	870.00
WICK KEN	370591917	11/11/2014	11/12/2014	11/27/2014	APL*APPLEONLINESTOREUS	429.00
WICK KEN	370591918	11/11/2014	11/12/2014	11/27/2014	APL*APPLEONLINESTOREUS	429.00
WICK KEN	370931309	11/14/2014	11/14/2014	11/27/2014	ACP DIRECT	257.95
WICK KEN	371276379	11/17/2014	11/18/2014	11/27/2014	OFFICE DEPOT #1090	128.19
WICK KEN	371390139	11/18/2014	11/19/2014	11/27/2014	DNH*GODADDY.COM	209.97
WICK KEN	371525236	11/18/2014	11/20/2014	11/27/2014	THE IDOCTOR LLC	148.91
WICK KEN	371725673	11/20/2014	11/21/2014	11/27/2014	CDW GOVERNMENT	11.46
WICK KEN	372064043	11/23/2014	11/25/2014	11/27/2014	APPLE STORE #R054	219.68
WICK KEN	372064044	11/23/2014	11/25/2014	11/27/2014	APPLE STORE #R054	549.23
DEUTSCH JOE	369009974	10/28/2014	10/29/2014	11/27/2014	MENARDS BURNSVILLE	43.64
DEUTSCH JOE	369145462	10/28/2014	10/30/2014	11/27/2014	HARDWARE DISTRIBUTORS-	1,059.37
DEUTSCH JOE	369700251	11/3/2014	11/4/2014	11/27/2014	ROC*ROCKLER WDWK HDWE	138.89
DEUTSCH JOE	370591916	11/10/2014	11/12/2014	11/27/2014	SAFETY SPEED CUT MFG.	313.64
DEUTSCH JOE	370931307	11/14/2014	11/14/2014	11/27/2014	OPHOVEN SAW SERVICE	170.25
GROTBERG CAREN	369145463	10/29/2014	10/30/2014	11/27/2014	COBORN S SUPERSTORE	30.43
ACTIVITIES BELLE P	369700256	11/3/2014	11/4/2014	11/27/2014	AXELS BONFIRE - MANKAT	108.49
ACTIVITIES BELLE P	370198268	11/6/2014	11/7/2014	11/27/2014	PREMIER CUSTOM APPAREL	324.90
ACTIVITIES BELLE P	370591924	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	189.78
ACTIVITIES BELLE P	370591925	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	515.48
ACTIVITIES BELLE P	370591926	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	388.43
ACTIVITIES BELLE P	370591927	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	79.01
ACTIVITIES BELLE P	370752088	11/12/2014	11/13/2014	11/27/2014	STAGE ACCENTS	156.00
ACTIVITIES BELLE P	370931319	11/13/2014	11/14/2014	11/27/2014	IMAGE MARKET	999.40
ACTIVITIES BELLE P	372064048	11/24/2014	11/25/2014	11/27/2014	WWW.KROSSOVER.COM	999.00
SPARBY MINDY	368901138	10/27/2014	10/28/2014	11/27/2014	STAGELIGHTINGSTORE	172.87
SPARBY MINDY	369009972	10/28/2014	10/29/2014	11/27/2014	THEATRE HOUSE	27.45
SPARBY MINDY	369009973	10/28/2014	10/29/2014	11/27/2014	J W PEPPER	46.49
SPARBY MINDY	369145461	10/30/2014	10/30/2014	11/27/2014	AMAZON MKTPLACE PMTS	134.43
SPARBY MINDY	369942992	11/4/2014	11/6/2014	11/27/2014	CARBONES NEW PRAGU	13.94

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SPARBY MINDY	370198250	11/7/2014	11/7/2014	11/27/2014	DOMINO S 1946	45.92
SPARBY MINDY	370198251	11/8/2014	11/7/2014	11/27/2014	DOMINO S 1946	77.65
SPARBY MINDY	370198252	11/7/2014	11/7/2014	11/27/2014	ST PAUL PUBLIC WORKS P	0.75
SPARBY MINDY	370198253	11/6/2014	11/7/2014	11/27/2014	JIMMY JOHNS 1746	109.25
SPARBY MINDY	370198254	11/5/2014	11/7/2014	11/27/2014	SAMUEL FRENCH INC.	31.85
SPARBY MINDY	370416575	11/7/2014	11/10/2014	11/27/2014	COSSETTA S	194.01
SPARBY MINDY	370416576	11/8/2014	11/10/2014	11/27/2014	HOLIDAY INN ST PAUL	15.07
SPARBY MINDY	370416577	11/8/2014	11/10/2014	11/27/2014	DOWNTOWNER WOODFIRE GR	216.67
SPARBY MINDY	370416578	11/7/2014	11/10/2014	11/27/2014	DOWNTOWNER WOODFIRE GR	225.72
SPARBY MINDY	370591908	11/9/2014	11/12/2014	11/27/2014	HOLIDAY INN ST PAUL	1,324.95
SPARBY MINDY	370591909	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	3,819.00
SPARBY MINDY	370591910	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	963.71
SPARBY MINDY	370591911	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	864.87
SPARBY MINDY	370591912	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	595.00
SPARBY MINDY	370591913	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	89.91
SPARBY MINDY	370591914	11/11/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	30.87
SPARBY MINDY	370591915	11/11/2014	11/12/2014	11/27/2014	INT*THE CHILDREN S THE	10.00
SPARBY MINDY	370931305	11/12/2014	11/14/2014	11/27/2014	EAGLE RIDGE RESTAU	8.88
SPARBY MINDY	370931306	11/12/2014	11/14/2014	11/27/2014	NIAAA	245.00
SPARBY MINDY	371145585	11/15/2014	11/17/2014	11/27/2014	KOHL S #0215	71.96
SPARBY MINDY	371145586	11/15/2014	11/17/2014	11/27/2014	KOHL S #0520	101.62
COMM ED BELLE PLAINE	368901141	10/27/2014	10/28/2014	11/27/2014	COBORN S SUPERSTORE	12.77
COMM ED BELLE PLAINE	369145468	10/29/2014	10/30/2014	11/27/2014	USPS 26073001733418328	743.89
COMM ED BELLE PLAINE	369338559	10/30/2014	10/31/2014	11/27/2014	USPS 26073001733418328	6.44
COMM ED BELLE PLAINE	369338560	10/31/2014	10/31/2014	11/27/2014	USPS 26073001733418328	13.76
COMM ED BELLE PLAINE	369700254	11/3/2014	11/4/2014	11/27/2014	USPS 26073001733418328	7.21
COMM ED BELLE PLAINE	369806506	11/4/2014	11/5/2014	11/27/2014	USPS 26073001733418328	490.00
COMM ED BELLE PLAINE	369806507	11/4/2014	11/5/2014	11/27/2014	USPS 26073001733418328	29.55
COMM ED BELLE PLAINE	369806508	11/4/2014	11/5/2014	11/27/2014	UNIVERSAL ATHLETIC	680.00
COMM ED BELLE PLAINE	369942998	11/5/2014	11/6/2014	11/27/2014	USPS 26073001733418328	26.04
COMM ED BELLE PLAINE	370198264	11/6/2014	11/7/2014	11/27/2014	COBORN S SUPERSTORE	27.23
COMM ED BELLE PLAINE	370198265	11/6/2014	11/7/2014	11/27/2014	USPS 26073001733418328	73.36
COMM ED BELLE PLAINE	370198266	11/7/2014	11/7/2014	11/27/2014	USPS 26073001733418328	1.40
COMM ED BELLE PLAINE	370198267	11/6/2014	11/7/2014	11/27/2014	SIWEK LUMBER & MILLWOR	19.24
COMM ED BELLE PLAINE	370591920	11/10/2014	11/12/2014	11/27/2014	COBORN S SUPERSTORE	15.86
COMM ED BELLE PLAINE	370591921	11/10/2014	11/12/2014	11/27/2014	USPS 26073001733418328	25.50

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COMM ED BELLE PLAINE	370591922	11/10/2014	11/12/2014	11/27/2014	UNIVERSAL ATHLETIC	971.69
COMM ED BELLE PLAINE	370752086	11/12/2014	11/13/2014	11/27/2014	USPS 26073001733418328	15.32
COMM ED BELLE PLAINE	370931314	11/14/2014	11/14/2014	11/27/2014	USPS 26073001733418328	10.22
COMM ED BELLE PLAINE	370931315	11/14/2014	11/14/2014	11/27/2014	Discount School Supply	109.56
COMM ED BELLE PLAINE	371145587	11/14/2014	11/17/2014	11/27/2014	THE GRAPHIC EDGE INC	467.20
COMM ED BELLE PLAINE	371145588	11/14/2014	11/17/2014	11/27/2014	ORIENTAL TRADING CO	289.33
COMM ED BELLE PLAINE	371276381	11/17/2014	11/18/2014	11/27/2014	Discount School Supply	61.58
COMM ED BELLE PLAINE	371390142	11/18/2014	11/19/2014	11/27/2014	USPS 26073001733418328	4.11
COMM ED BELLE PLAINE	371390143	11/18/2014	11/19/2014	11/27/2014	USPS 26073001733418328	41.79
COMM ED BELLE PLAINE	371390144	11/18/2014	11/19/2014	11/27/2014	SCHOLASTIC BOOK CLUB	12.00
COMM ED BELLE PLAINE	371390145	11/18/2014	11/19/2014	11/27/2014	SCHOLASTIC BOOK CLUB	100.00
COMM ED BELLE PLAINE	371390146	11/18/2014	11/19/2014	11/27/2014	SCHOLASTIC BOOK CLUB	110.00
COMM ED BELLE PLAINE	371390147	11/18/2014	11/19/2014	11/27/2014	SCHOLASTIC BOOK CLUB	35.00
COMM ED BELLE PLAINE	371525240	11/19/2014	11/20/2014	11/27/2014	COBORN S SUPERSTORE	5.32
COMM ED BELLE PLAINE	371525241	11/19/2014	11/20/2014	11/27/2014	Discount School Supply	98.11
COMM ED BELLE PLAINE	371525242	11/19/2014	11/20/2014	11/27/2014	STEFFEN HARDWARE	17.77
COMM ED BELLE PLAINE	371725684	11/20/2014	11/21/2014	11/27/2014	INNOVATIVE OFFICE SOLU	413.06
COMM ED BELLE PLAINE	371725685	11/21/2014	11/21/2014	11/27/2014	INNOVATIVE OFFICE SOLU	139.98
COMM ED BELLE PLAINE	371725686	11/21/2014	11/21/2014	11/27/2014	USPS 26073001733418328	3.01
COMM ED BELLE PLAINE	372064047	11/24/2014	11/25/2014	11/27/2014	COBORN S SUPERSTORE	15.86
COMM ED BELLE PLAINE	372193877	11/25/2014	11/26/2014	11/27/2014	COBORN S SUPERSTORE	5.49
COMM ED BELLE PLAINE	372193878	11/25/2014	11/26/2014	11/27/2014	USPS 26073001733418328	0.98
ELEMENTARY CHATFIELD	369009976	10/28/2014	10/29/2014	11/27/2014	OFFICEMAX CT*IN#048271	8.74
ELEMENTARY CHATFIELD	369338552	10/31/2014	10/31/2014	11/27/2014	COBORN S SUPERSTORE	4.99
ELEMENTARY CHATFIELD	369338553	10/30/2014	10/31/2014	11/27/2014	OFFICEMAX CT*IN#099201	10.00
ELEMENTARY CHATFIELD	369338554	10/29/2014	10/31/2014	11/27/2014	SAMS INTERNET	95.96
ELEMENTARY CHATFIELD	369338555	10/29/2014	10/31/2014	11/27/2014	SAMS INTERNET	95.96
ELEMENTARY CHATFIELD	369942997	11/5/2014	11/6/2014	11/27/2014	EAI EDUCATION	50.09
ELEMENTARY CHATFIELD	370198262	11/7/2014	11/7/2014	11/27/2014	TEACHERSPAYTEACHERS	200.00
ELEMENTARY CHATFIELD	370752084	11/12/2014	11/13/2014	11/27/2014	TIES	198.00
ELEMENTARY CHATFIELD	370752085	11/12/2014	11/13/2014	11/27/2014	TIES	198.00
ELEMENTARY CHATFIELD	370931313	11/13/2014	11/14/2014	11/27/2014	FITNESS FINDERS INC	69.00
ELEMENTARY CHATFIELD	371390141	11/18/2014	11/19/2014	11/27/2014	OFFICEMAX CT*IN#464665	7.92
ELEMENTARY CHATFIELD	371725676	11/20/2014	11/21/2014	11/27/2014	OFFICEMAX CT*IN#517941	73.90
ELEMENTARY CHATFIELD	371725677	11/19/2014	11/21/2014	11/27/2014	ORIENTAL TRADING CO	38.40
ELEMENTARY OAK CREST	368901139	10/27/2014	10/28/2014	11/27/2014	SSI*SCHOOL SPECIALTY	34.87

November 2014 Pcard

Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
ELEMENTARY OAK CREST	368901140	10/27/2014	10/28/2014	11/27/2014	SSI*SCHOOL SPECIALTY	106.51
ELEMENTARY OAK CREST	369009977	10/28/2014	10/29/2014	11/27/2014	PAYPAL *ARTEDUCATOR	150.00
ELEMENTARY OAK CREST	369145467	10/29/2014	10/30/2014	11/27/2014	INNOVATIVE OFFICE SOLU	147.14
ELEMENTARY OAK CREST	369338556	10/30/2014	10/31/2014	11/27/2014	COBORN S SUPERSTORE	60.80
ELEMENTARY OAK CREST	369338557	10/30/2014	10/31/2014	11/27/2014	SSI*SCHOOL SPECIALTY	39.81
ELEMENTARY OAK CREST	369338558	10/31/2014	10/31/2014	11/27/2014	SCHOLASTIC MAGAZINES	122.38
ELEMENTARY OAK CREST	369700253	11/3/2014	11/4/2014	11/27/2014	PRUFROCK PRESS INC.	90.75
ELEMENTARY OAK CREST	369806504	11/4/2014	11/5/2014	11/27/2014	USPS 26838005833411471	15.90
ELEMENTARY OAK CREST	369806505	11/4/2014	11/5/2014	11/27/2014	J W PEPPER	70.98
ELEMENTARY OAK CREST	370198263	11/6/2014	11/7/2014	11/27/2014	USPS 26073001733418328	28.55
ELEMENTARY OAK CREST	371525238	11/19/2014	11/20/2014	11/27/2014	TME*TIME FOR KIDS	570.88
ELEMENTARY OAK CREST	371525239	11/19/2014	11/20/2014	11/27/2014	SCHOLASTIC BOOK CLUB	34.00
ELEMENTARY OAK CREST	371725678	11/19/2014	11/21/2014	11/27/2014	MINNESOTA SWARM	1,335.00
ELEMENTARY OAK CREST	371725679	11/20/2014	11/21/2014	11/27/2014	SALES@AIRSQUIRRELS.COM	12.99
ELEMENTARY OAK CREST	371725680	11/21/2014	11/21/2014	11/27/2014	APL* ITUNES.COM/BILL	2.29
ELEMENTARY OAK CREST	371725681	11/21/2014	11/21/2014	11/27/2014	AMAZON MKTPLACE PMTS	13.44
ELEMENTARY OAK CREST	371725682	11/21/2014	11/21/2014	11/27/2014	MICHAELS.COM	105.34
ELEMENTARY OAK CREST	371725683	11/20/2014	11/21/2014	11/27/2014	SUPER DUPER PUBLICATIO	105.40
ELEMENTARY OAK CREST	372064046	11/24/2014	11/25/2014	11/27/2014	SSI*SCHOOL SPECIALTY	48.41
HANSON LIANN	370198255	11/6/2014	11/7/2014	11/27/2014	COBORN S SUPERSTORE	22.75
HANSON LIANN	370198256	11/6/2014	11/7/2014	11/27/2014	SUBWAY 03164670	188.10
HANSON LIANN	370931308	11/13/2014	11/14/2014	11/27/2014	COBORN S SUPERSTORE	151.54

Total	53,944.70
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Dave Kreft
Jr High/Sr High Principal
Liann Hanson, Ph.D.
Oak Crest Elementary Principal
Kim DeWitte
Chatfield Elementary Principal
Chuck Keller
Business Manager
Ken Wick
IT Director



Kelly D. Smith, Ed.D., Superintendent

Chad Williams
Special Services Director
Jeff Heine
Buildings & Grounds Director
Nelson Ladd
Community Services Director
Mindy Sparby
Activities Director/Dean of Students
Margot Hansen
Director of Curriculum & Assessment

Belle Plaine Public Schools Board Update:

December 15, 2014

SpEd Highlights:

- Working with Ms. DeWitte on spacing issues for ECSE due to increasing ECSE numbers.
- Michael Bowlus from MDE came in to speak to administration on 12/10/14 at Jordan High School on implementation of EL standards.
- Attended SW Metro Directors Meeting on 11/21/14 to discuss services and programming.
- Paraprofessionals were trained on November 25th on Roles and Responsibilities in both the general and special education setting.
- Working with Jessica Emerson on reapplying for the ADSIS application for her role as Behavior Specialist.
- Attended the Directors Forum at MDE on 12/05/14 to get information on updates with Early Childhood, PBIS, Compliance and Assistance, and Transportation.
- Wrapped up our December Child Count that was submitted into MDE on December 8th.
- On December 18th, Chuck and I will be meeting with George Holt and Jayne Spain from MDE to discuss our transition program and what to expect financially and making sure we have everything set up appropriately through the state.
- Met with Amy Vizenor, professor at Gustavus to set up a long-range plan for co-teaching training this spring. A survey was sent to secondary staff on co-teaching and will be analyzed by administration.
- Belle Plaine Targeted Services Program started on December 2nd, 2014. Currently 52 students are signed up for targeted services.

**Belle Plaine High School
School Board Report
Submitted by Margot Hansen
December, 2014**

Appreciation:

- I had the opportunity to sit in on an English Department PLC, instructional conversations between Oak Crest staff members and CC Linstroth, and a conversation between 2nd grade teachers and CC Linstroth about Depth of Knowledge. In all of these situations, I was able to be a part of student-centered dialogue that provided proof that teachers are working to meet the needs of their students and ready to take on or at least acknowledge a more standards-based approach to instruction. I am thankful for the work they are doing to improve the success of their students.

Acceleration:

- We have had staff members indicate interest in continuing on the Technology Vanguard Team for the remainder of the year. The team will meet before winter break to plan how to best assist teachers on their mission to accomplish the Tech Integration Benchmarks. The team will provide professional development and support in using schoology, creativity apps, and google docs, as well as continue to research or try “new” tech things in their own classes with the understanding that they will share successes.

Anticipation:

- The OLPA in math 3-8 and OLPA in reading 7 - 8 will begin as soon as we return from winter break. The NWEA MAP will be taking place at Chatfield in grades 1 & 2 as well. I look forward to meeting with teams after the assessments are complete to determine how to prioritize the standards for the remainder of the year based on the data we receive.
- We are in the process of researching the benefits FAST (Formative Assessment System for Teachers.) There will be a group visiting Roseville Elementary Schools in early January to watch benchmarking progress and to ask questions about the benefits of the system. If FAST were to be adopted by the school in the future, it would replace our current AimsWEB and NWEA assessments.

Board Report
December 11, 2014
Chatfield Elementary
Kimberly DeWitte

Appreciation:

- Thank you to all of the staff, families, and kiddos that helped to make Holiday Express a HUGE success. This is a wonderful community event!
- Thank you to Bryce Jacobson for helping administer the student
- Thank you to C.C. for spending time with the grade level PLC's this past week. The conversations regarding DOK, common assessments, collaboration, and moving forward were very valuable.
- Thank you to Officer Vycital for teaming with Mr. Bryce Jacobson to further educate our students about digital citizenship

Acceleration:

- The grade level PLC teams met with C.C. this past week. They each brought a common assessment and were able to have collaborative conversations about DOK, value of the assessment, adjustment for the future, student performance, and how the assessment did or did not meet the verbiage of the standard.
- The SpEd and Intervention team is meeting with all of the grade level teams during the month of December to review the special education referral process, their jobs and what they do with kids to help them increase their social and/or academic skills, and answer any questions. They are creating a question/answer document so that it can be shared amongst all of the Chatfield staff after all of the meetings are complete.

Anticipation:

- We are starting to receive Kindergarten and Begindergarten information from families for the 2015-2016 school year. We sent home 195 letters. Thus far we have received 104 responses. Our current numbers as of 12/11/14 are as follows: **Kindergarten**-78 (this number includes the 15 students from this year's Begindergarten class); **Begindergarten**-9; **Deciding between Kindergarten and Begindergarten**-5; **Hold**-1; **Other**-12; and **Moved**-14. Kindergarten and Begindergarten Information nights are in March and April.
- We will have our annual Chatfield Christmas sing along on Friday, December 19th from 2:30-3:00 as a way to celebrate the holidays. We are also having FUN FRIDAY that day and are encouraging all staff and students to wear holiday colors.
- A team of teachers from Chatfield will be visiting Roseville on January 6 to observe FAST, attend a grade level PLC, and take part in a Q &A. We are hoping to gain valuable knowledge about the FAST data collection system.

Board Report
December 15th, 2014
Oak Crest Elementary
Liann Hanson

Appreciation:

- **Grant Money for Backpack Program** Thanks goes out to our Backpack Program for submitting and receiving a \$500 grant for our Backpack Program from MN Valley Electric!!!
- **Terrific Tiger Breakfast** We had a great Terrific Tiger Breakfast on Friday, December 12th! Thanks to our Character Education Team for organizing this wonderful event!
- **Internet Safety** Thanks to Officer Vycital who will be presenting Internet Safety to each grade level on Monday, December 15th and Tuesday, December 16th!

Acceleration:

- **Writer's Round Table** We had our December Writer's Round Table on Friday, December 12th 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.
- **Geography Bee** The Geography Bee will be held on Tuesday, December 16th at 1:45 PM. Our 5th grade class is well represented in the contest!
- **Professional Learning Communities** Teachers are working on Depth of Knowledge of learning targets, assessments, and standards. CC Linstroth has been in both 5th and 6th grade classes and has had great conversations with both teams (3rd and 4th grade happened last year).

Anticipation

- **Evaluation** Most probationary staff members will have been formally observed twice by December 19th. Observations are going well and the coaching conversations are moving staff forward. Observations will be continuing after Winter Break.
- **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 17th.
- **Holiday Program** Oak Crest's 3rd-6th Grade Holiday Concert is on Thursday, December 18th at 7:00 PM.
- **Holiday Sing-A-Long** Oak Crest staff and students will have a holiday sing along on Friday, December 19th at 2:20 PM to start our winter break with some holiday cheer!
- **Unconference** Look for a district-wide UNconference during January's workshop!



Belle Plaine Jr.-Sr. High School Tiger Activities



Office P Mobile: Email: r Email: l		2412 plaine.k12.mn.us plaine.k12.mn.us	MINDY SPARBY, ASSISTANT PRINCIPAL/ACTIVITIES DIR. LAURIE FOGARTY, ADMINISTRATIVE ASSISTANT 220 South Market Street Belle Plaine, MN 56011	Scott West Panthers Administrative Region 2A Minnesota River Conference
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December Board Report

Appreciation

- Congratulations to Mrs. Kruschke and the 7-12 band for an excellent Holiday Concert on Dec 8th!
- Special thank you to the Junior High Staff for their participation in “Friday Fun” December 5th. Students who had all of their work turned in could choose from a variety of activities lead by our staff.
- Thank you to our Tiger Target Team, NHS and Student Council for their assistance in making Holiday Express a success! The students volunteered to help young kids shop for their families.

Anticipation

- The 7-12 Holiday Concert is at 7pm on December 15th in the South gym at the High School!
- In January the 7th and 8th graders will be taking the OLPA’s.
- Our ExCEL award winners for 2014-15 are: Mckenzie Koepp and Logan Caola! This is a MSHSL award for Juniors who participate in a variety of activities as well as help in their community and also hold leadership roles in their school.

Acceleration

- In Ramp Up to Readiness at the 7th grade level students are taking Interest inventories in regards to what careers best fit their strengths and interests. They are also learning about what jobs are out there now and will be in the future.
- Our winter activities are in full swing! Thanks to our kids and coaches for all of their hard work!
- Our High School office staff continues to be amazing! Communication with staff, students and parents is constant and they keep things running full speed ahead!

**Belle Plaine High School
School Board Report
Submitted by Dave Kreft
December, 2014**

Appreciation:

- I touched on this last month, but the integration of technology continues to impress me as I make classroom visits. Last month I mentioned the teachers who are highly integrating classroom management tools and limiting the use of paper. Our teachers are highly utilizing creativity applications as well. It is impressive to see very veteran teachers, like Carol Hannon-Orr and Cheryl Gorton experiment with new technologies. They identify a need, develop a plan to utilize the technology, execute the strategy, and, perhaps most importantly, modify the plan for future use. Our teachers are testing out the technology and learning from their experiences.
- At our December staff meeting we talked through individual and group progress on our Technology Integration Benchmarks. We have said since the decision was made last year that we are understanding and respectful of how each teacher is progressing. All teachers have made progress, appropriate to their subject area and curriculum, along the Benchmarks. It was impressive to hear how each person has implemented technology. Most have exceeded their original expectations.

Acceleration:

- We often become aware of relevant educational books to stay abreast of current philosophy and research. With several commitments, it is often challenging to devote the time to the professional reading. With a desire to increase our intellectual capacity and increase collegiality, we have started a district wide book club. We have over 20 participants, ranging from a begindergarten teacher to high school English teachers, that have selected the book "Teach Like a Champion" to read. The group will meet biweekly to discuss the text. Members of the club will receive CEUs.
- I have completed my 2nd day of the 8 day training on Cognitive Coaching. Our focus this month was utilizing wait time, paraphrasing, and building rapport. The strategies I have become aware fit well into our observation model, with discussions of how the feedback generated during the professional conversation leads to individual growth.

Anticipation:

- Our math department will be meeting to enhance our RTI offerings. We are looking at the tools and personnel we currently have. We are implementing more progress monitoring and focus skill work. These discussion go directly with conversations on placement in classes and the program in the future.

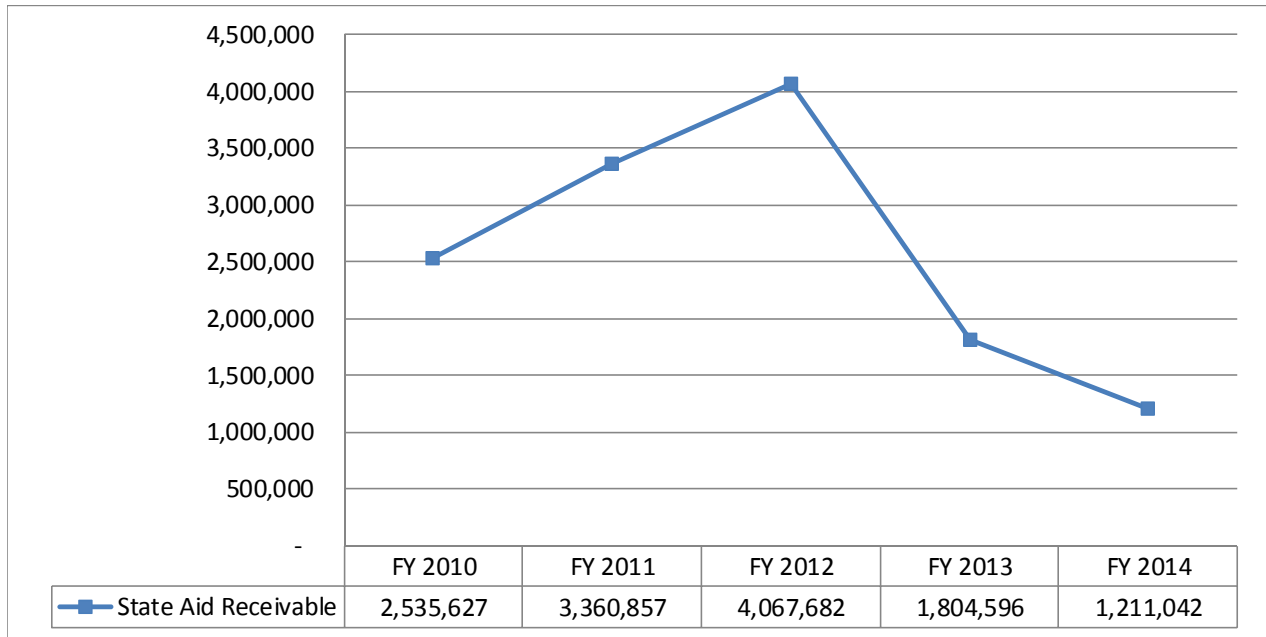
Executive Summary

June 30, 2014

Independent School District No. 716

Belle Plaine, Minnesota

State Aid Receivable

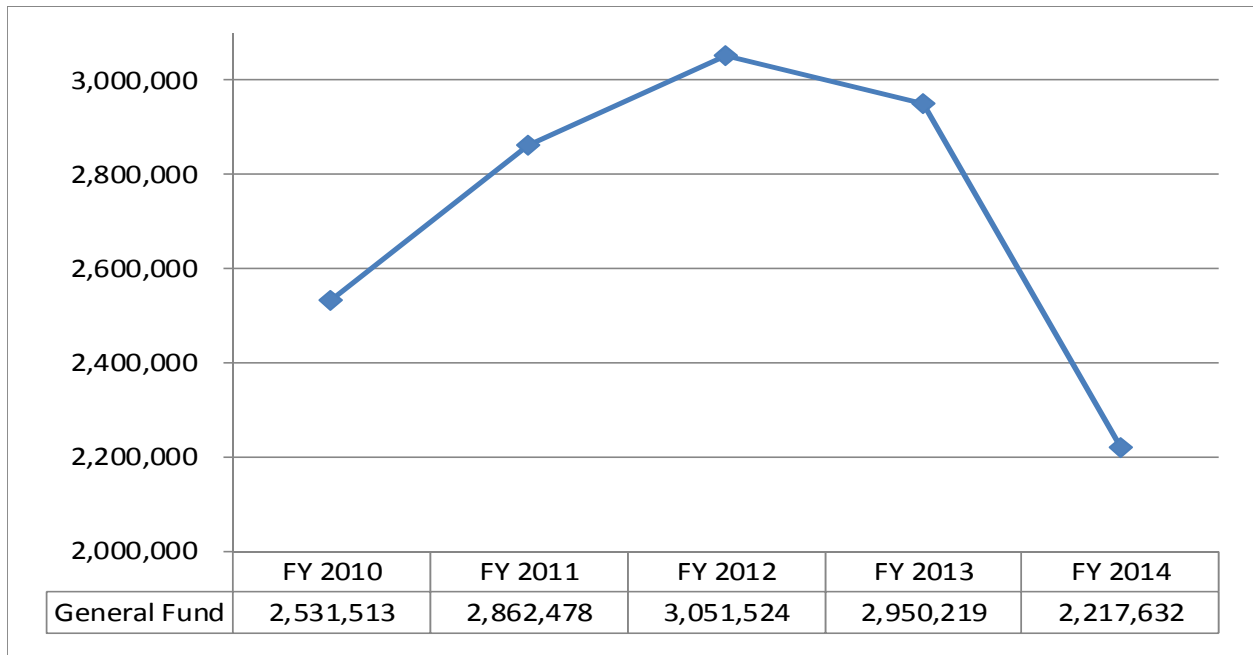


	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General	2,461,772	3,241,631	3,910,580	1,771,820	1,168,466
Food Service	5,809	6,510	4,772	-	4,679
Community Service	29,686	35,602	46,273	19,899	18,092
Debit Service	38,360	77,114	106,057	12,877	19,805
State Aid Receivable	2,535,627	3,360,857	4,067,682	1,804,596	1,211,042

Change in fund balance from July 1, 2013 to June 30, 2014

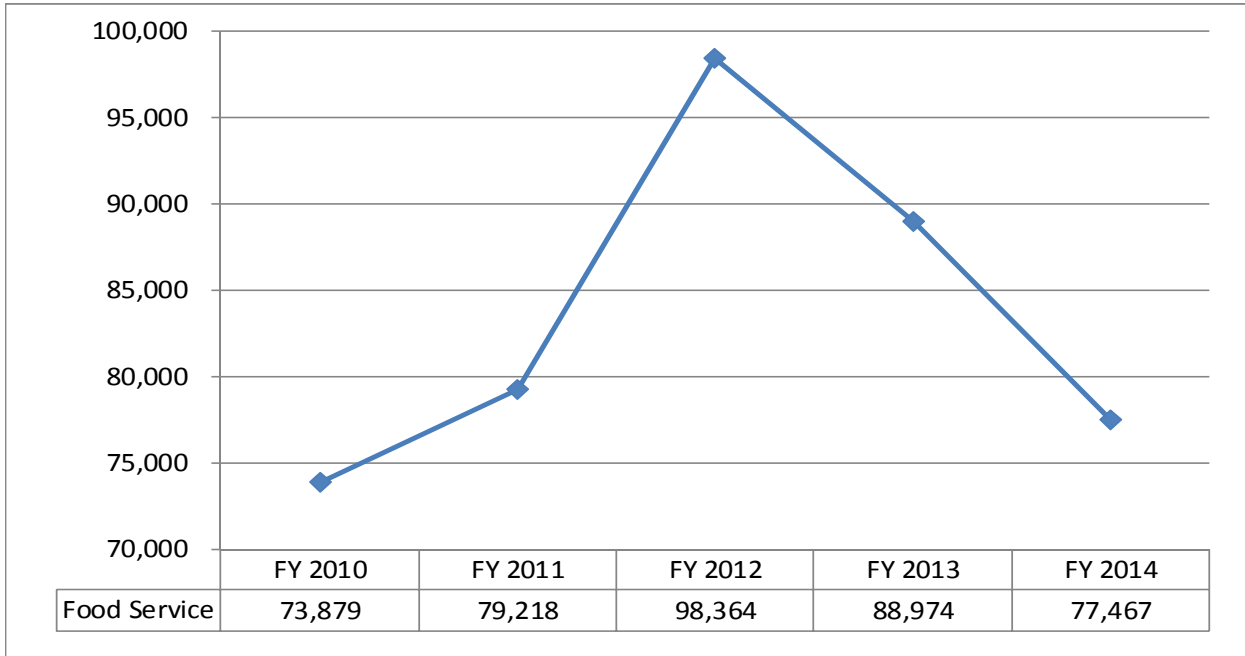
- General Fund – The overall fund balance decreased \$732,587
- Food Service Fund – The overall fund balance decreased \$11,507
- Community Service Fund – The overall fund balance decreased \$30,304
- Debt Service Fund – The overall fund balance decreased \$971,990; however, this amount includes balances from crossover refunding bonds issued in the prior year. The fund balance increased \$24,645 excluding the refunding bonds.

General Fund Operating Fund Balances

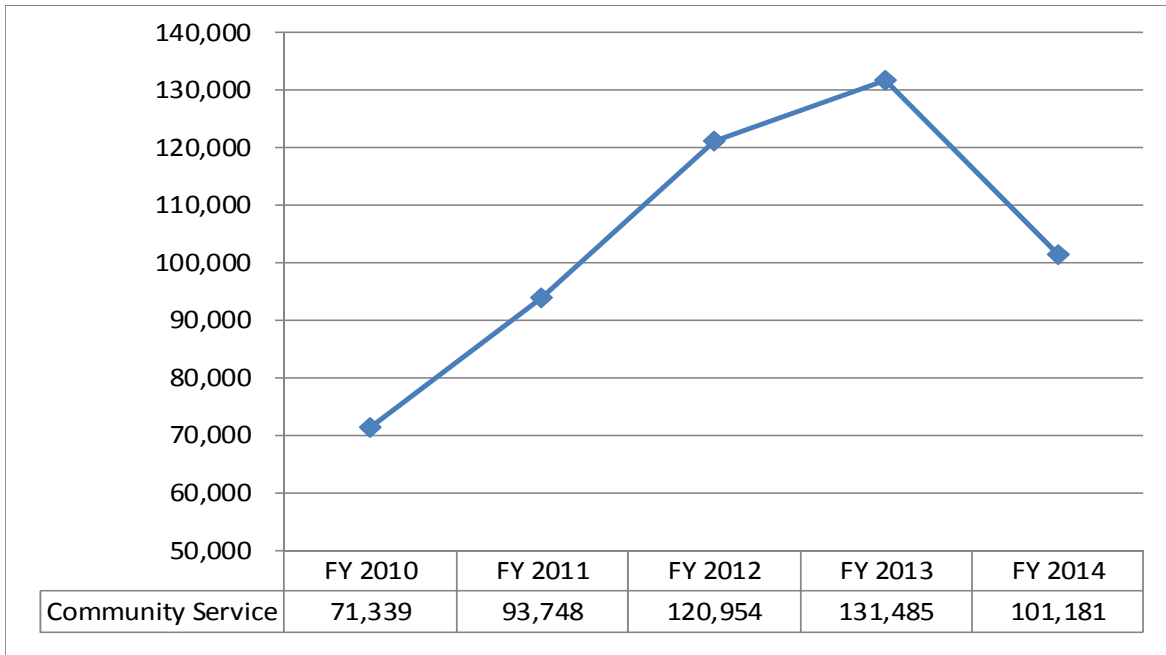


The above graph represents the fund balance of the general fund including all restricted and unassigned balances for the years ended June 30, 2010 through June 30, 2014.

Food Service Operating Fund Balances

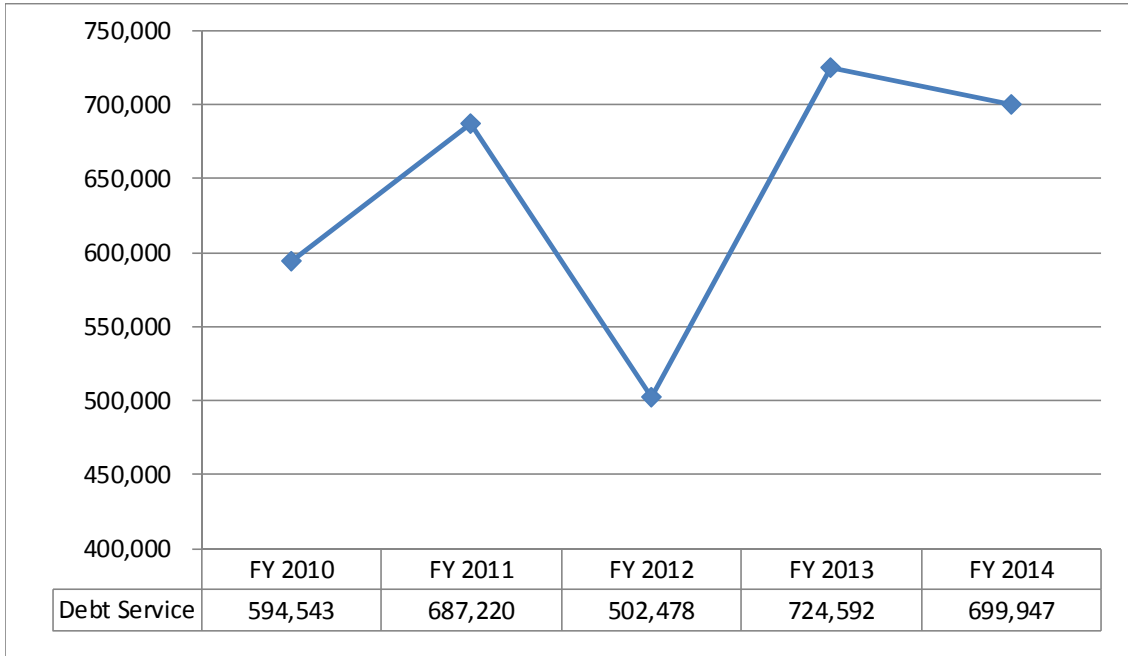


Community Service Operating Fund Balances



The graph on the top of this page represents the unassigned fund balance for the food service fund, the bottom graph on this page represents the community service fund including all restricted and unassigned balances, for the years ended June 30, 2010 through June 30, 2014.

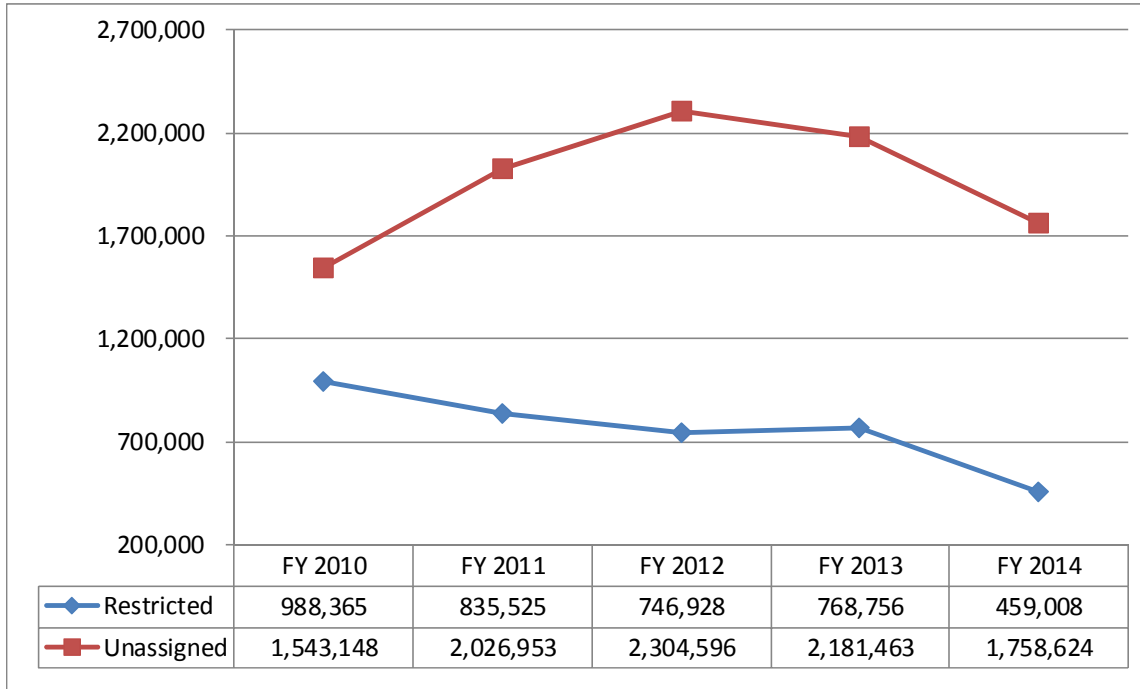
Debt Service Operating Fund Balances



The above graph represents the fund balance of the debt service fund including all restricted and unassigned balances for the years ended June 30, 2010 through June 30, 2014.

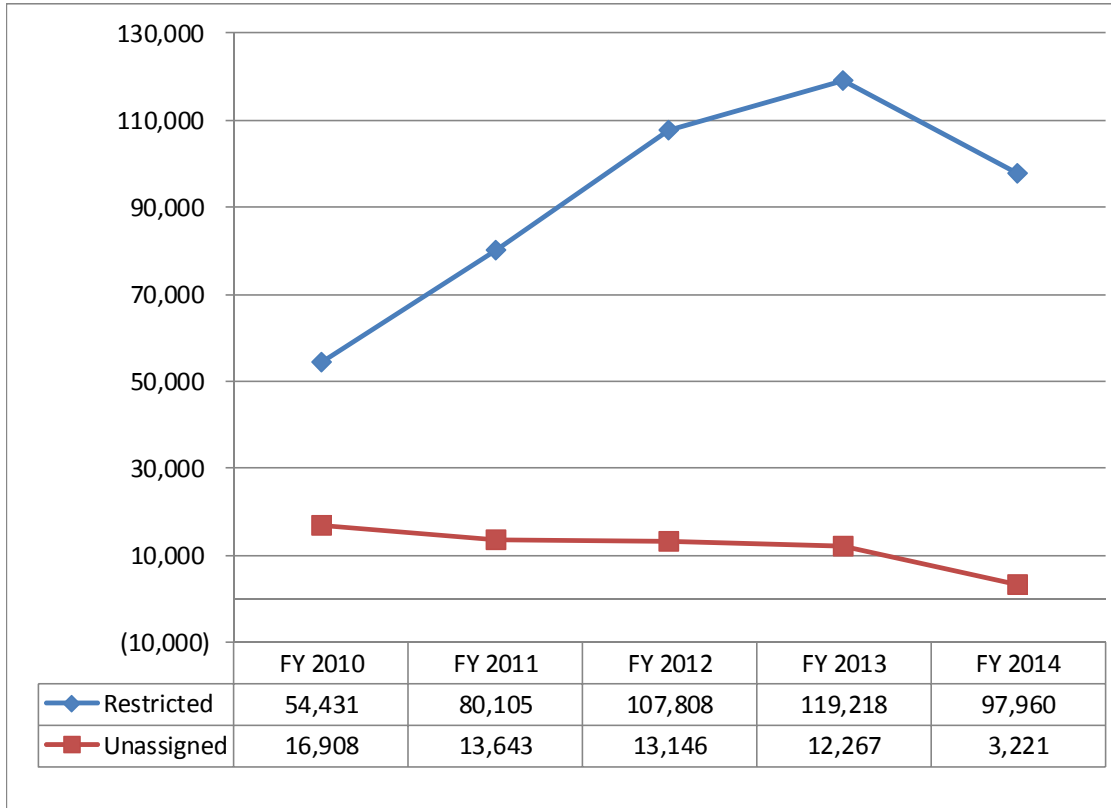
The debt service fund balance is actually 27,076,189; however, this amount includes \$26,376,242 of restricted cash due to the crossover refunding bonds issued in the prior year that are being held in escrow. The fund balance shown above excluded the bond issuance for better representation of the year's activity.

Fund Balance – General Fund



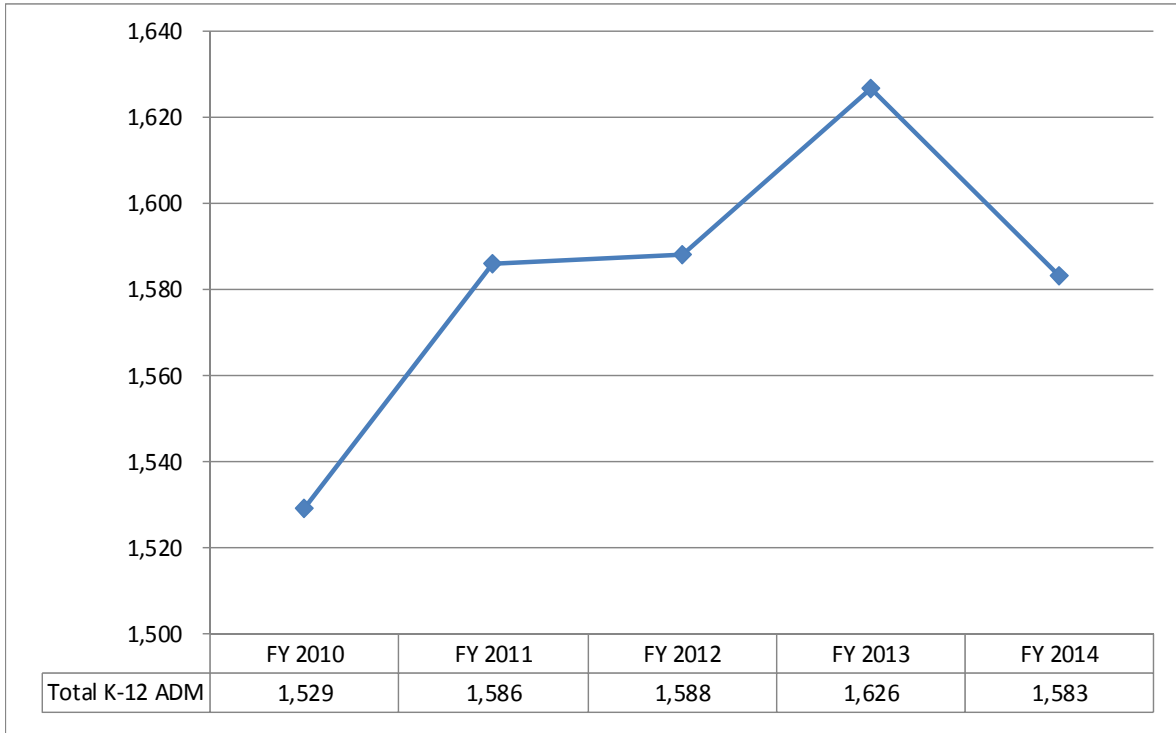
	FY 2013	FY 2014
Restricted for:		
Staff Development	89,802	43,747
Health and Safety	(55,757)	(86,218)
Operating Capital	734,711	501,479
Unassigned:		
Committed for Severance	180,343	180,343
Nonspendable Fund Balance	29,835	53,678
Unassigned Fund Balance	1,971,285	1,524,603

Fund Balance – Community Service Fund



	FY 2013	FY 2014
Restricted for:		
Community Education	74,794	61,930
Early Childhood Family Education	33,003	27,336
School Readiness	11,421	8,694
Unassigned:		
Nonspendable Fund Balance	3,191	-
Community Service	9,076	3,221

Pupil Units – Adjusted Average Daily Membership

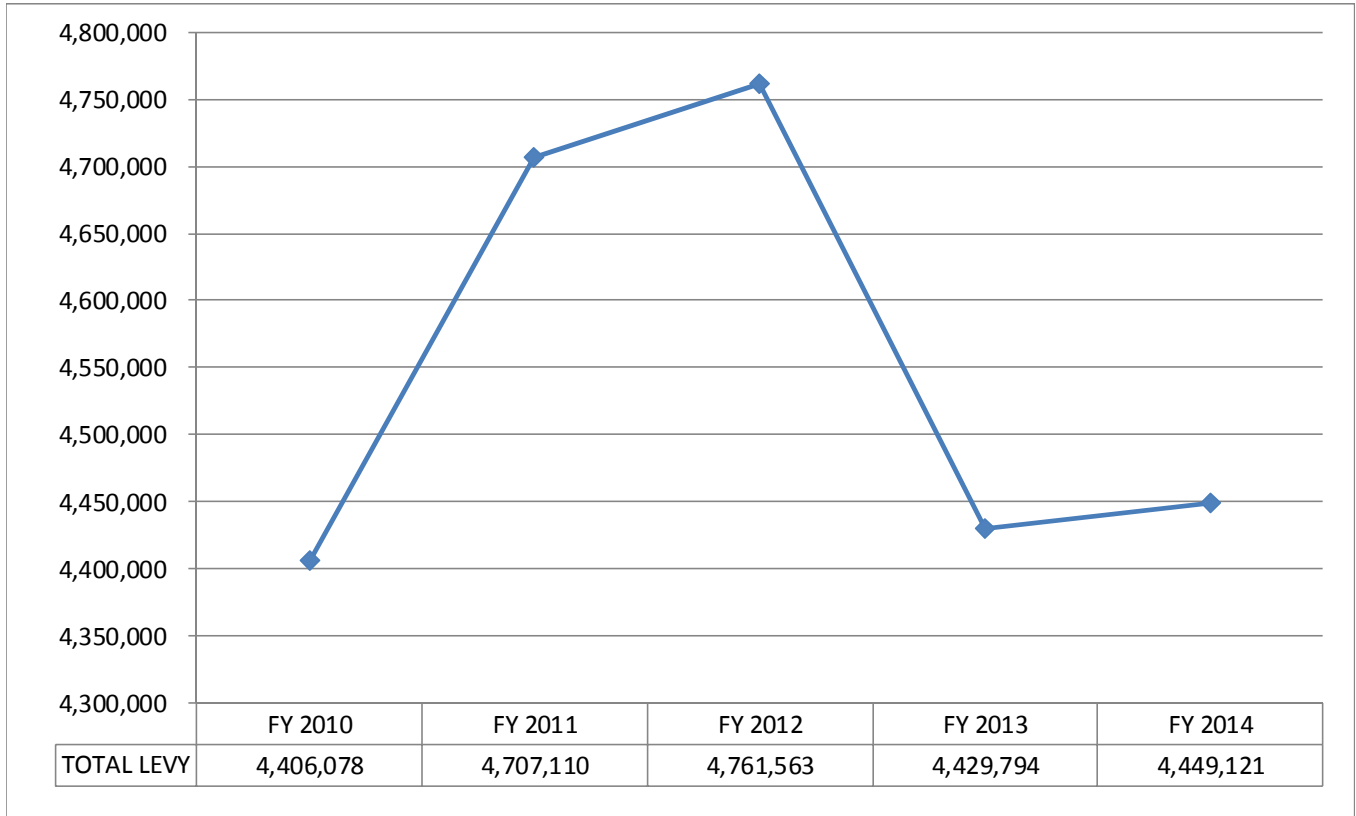


Pupil Units – Average Daily Membership

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Kindergarten	147	147	146	156	121
1-3	340	380	380	378	375
4-6	352	349	342	350	350
7-12	690	710	720	742	737
Total K-12 ADM	1,529	1,586	1,588	1,626	1,583
ADM Change	 	57	2	38	(43)
Percent Change	 	3.59%	0.13%	2.36%	-2.74%

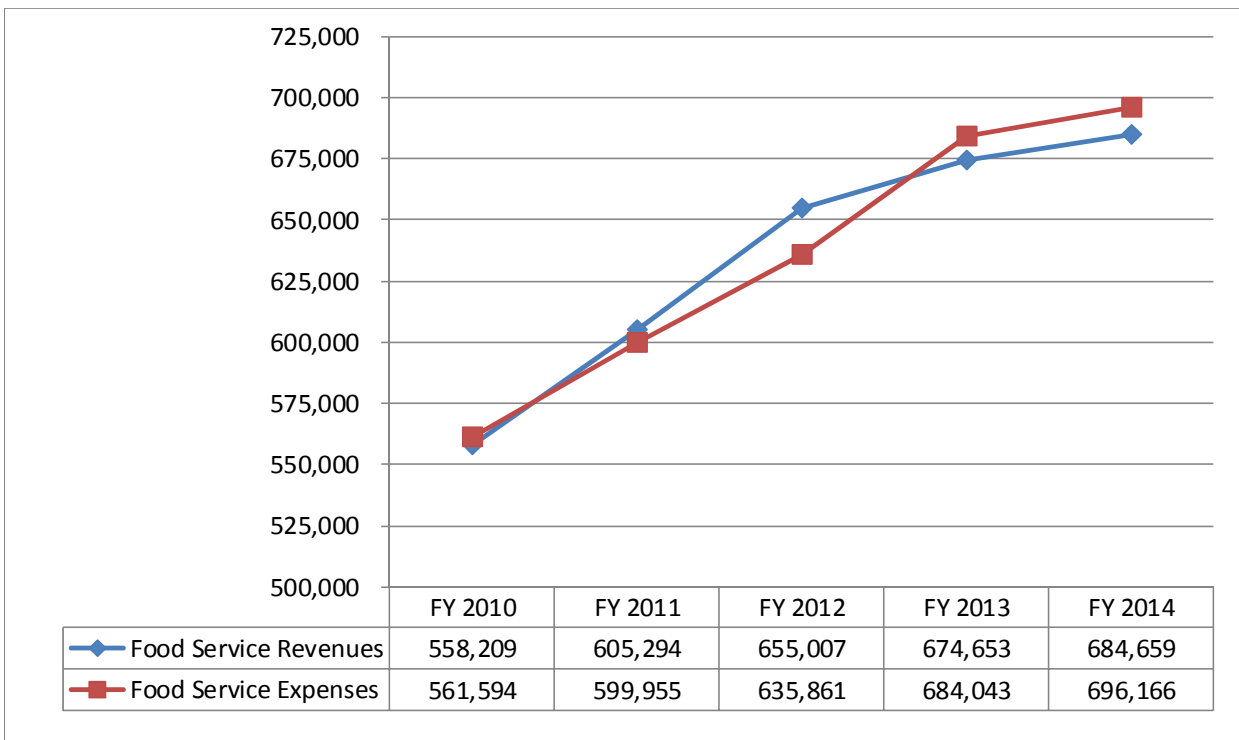
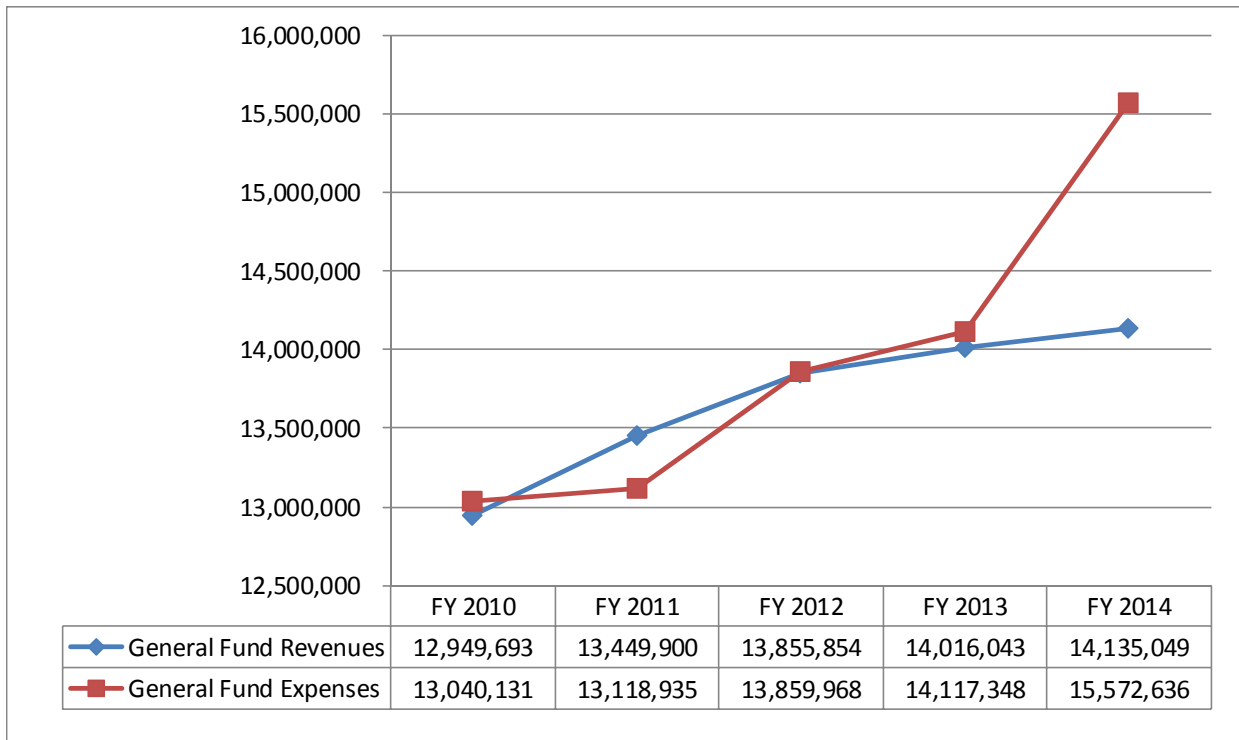
PRE-K x 1.250
 HCP-K x 1.000
 REG-K x 0.612
 ADM, 1-3 x 1.115
 ADM, 4-6 x 1.060
 ADM, 7-12 x 1.300

Property Taxes Levied

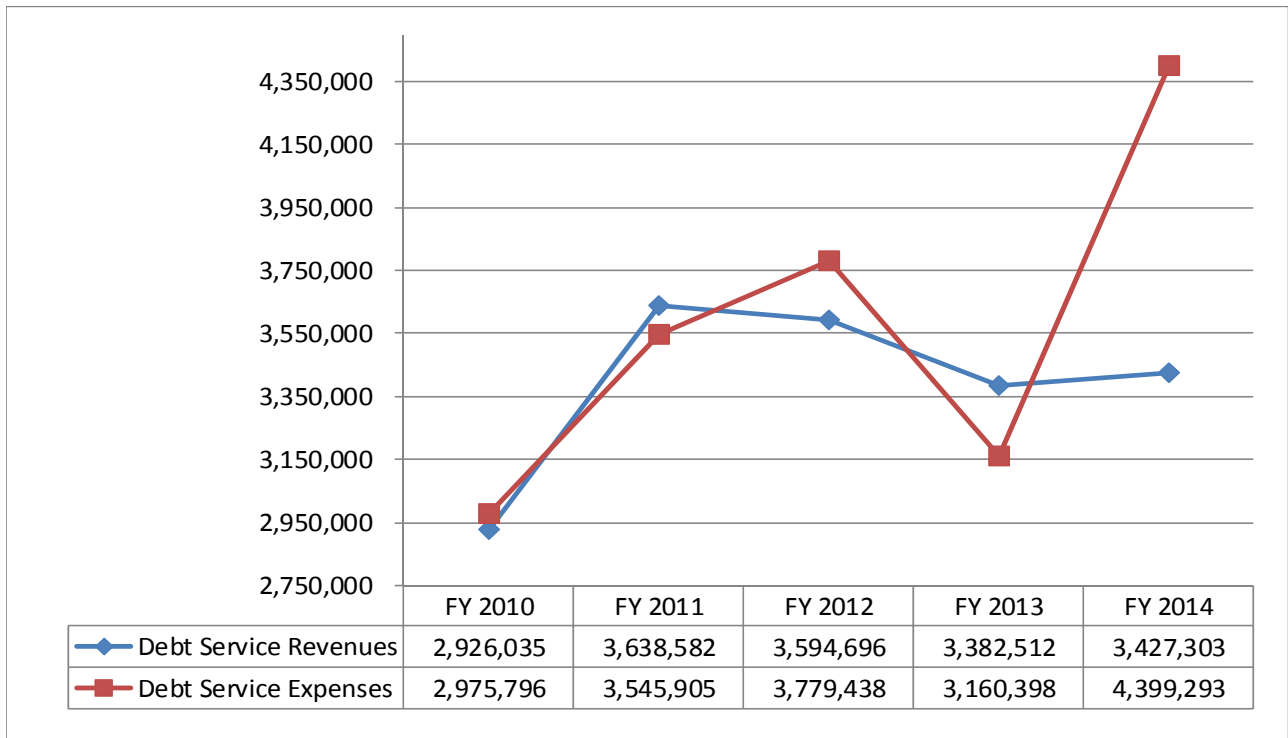
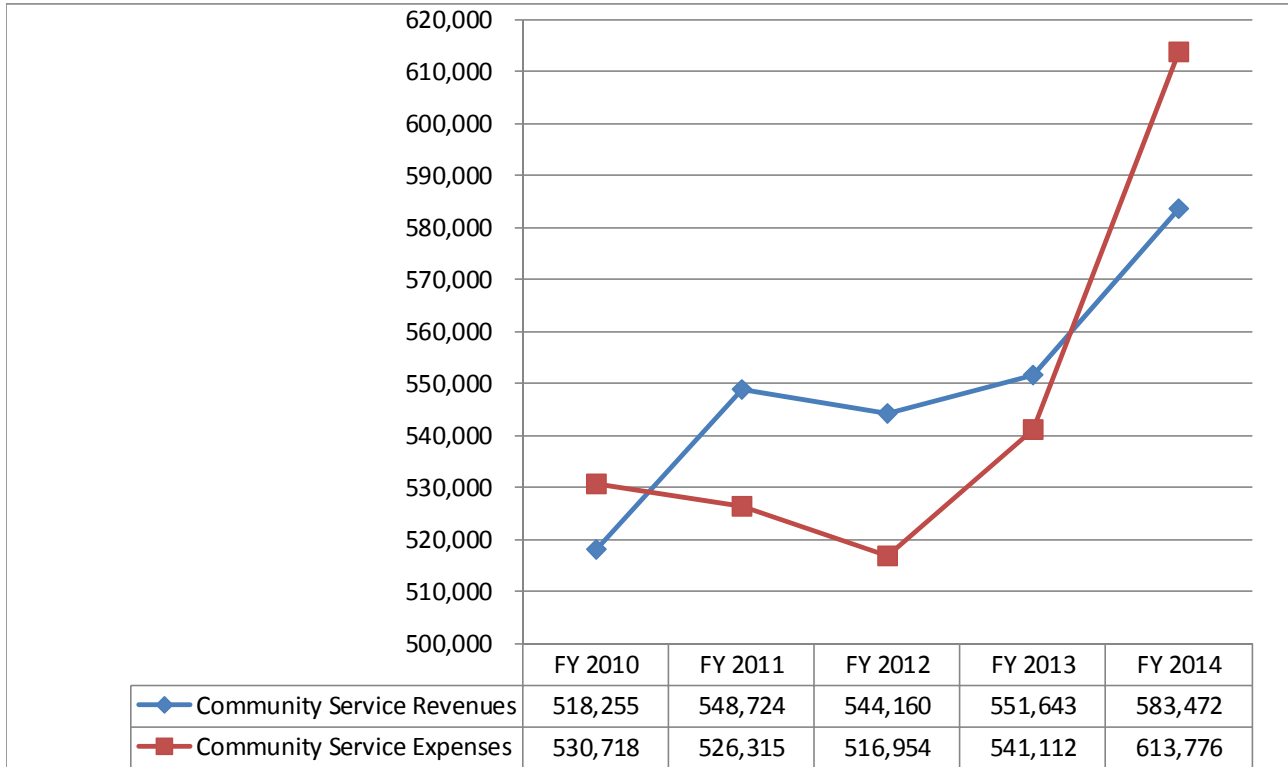


	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General	1,307,583	1,010,124	1,137,125	1,098,853	1,186,604
Community Service	142,790	138,549	134,993	120,090	117,899
Debt Service	2,955,705	3,558,437	3,489,445	3,210,851	3,144,618
TOTAL LEVY	4,406,078	4,707,110	4,761,563	4,429,794	4,449,121

Revenues and Expenses

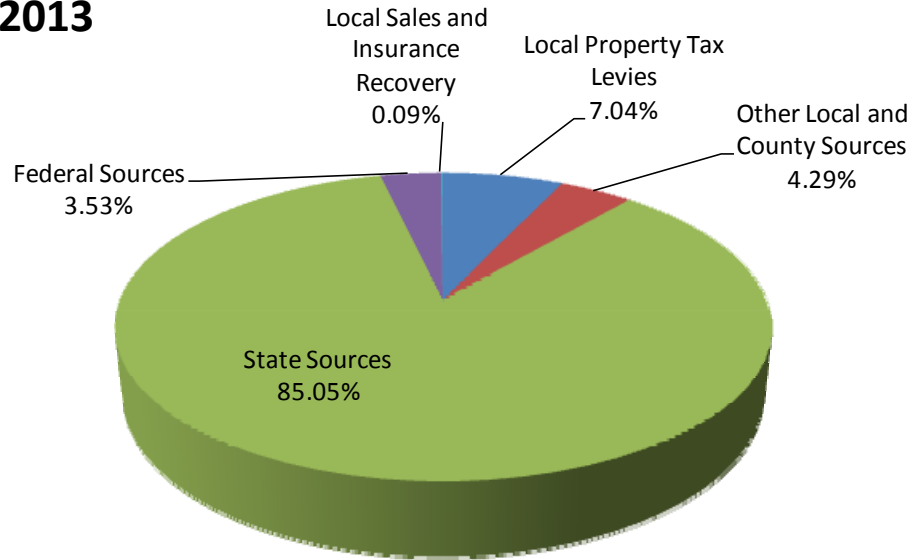


Revenues and Expenses – Continued



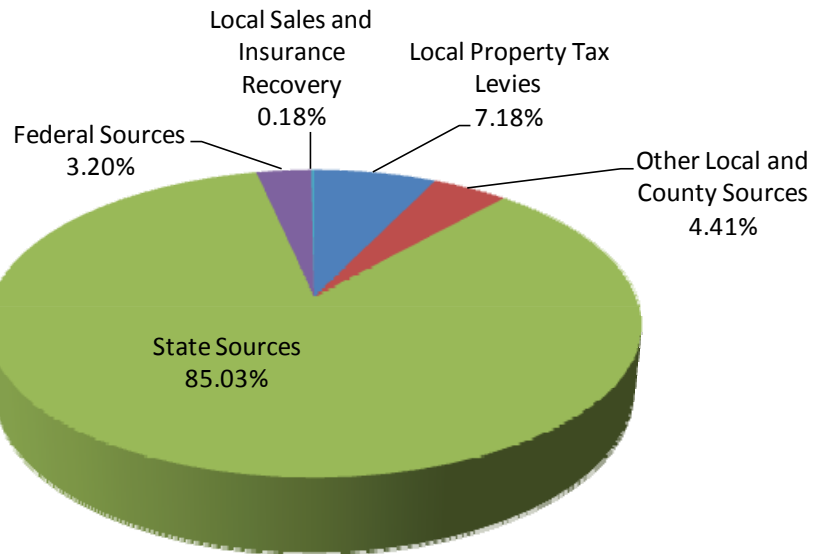
General Revenue by Source

FY 2013

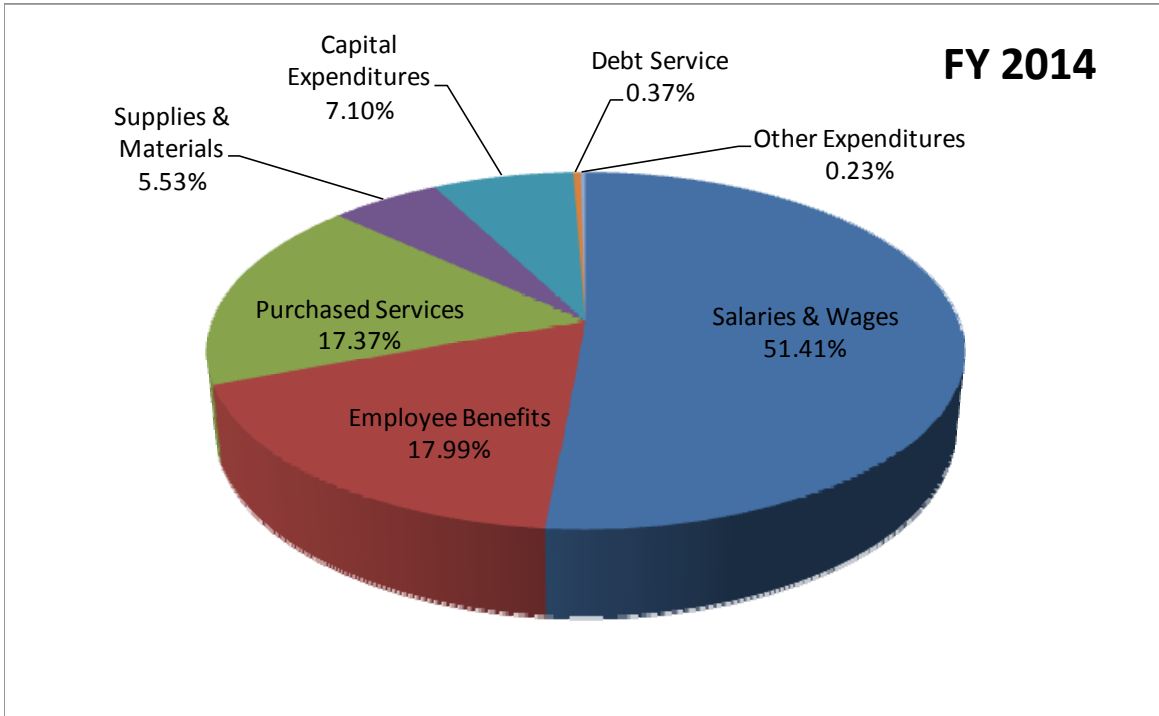


	FY 2013	FY 2014
Local Property Tax Levies	986,245	1,014,377
Other Local and County Sources	601,416	623,932
State Sources	11,920,077	12,019,167
Federal Sources	494,430	452,920
Local Sales and Insurance Recovery	13,875	24,653
TOTAL	14,016,043	14,135,049

FY 2014

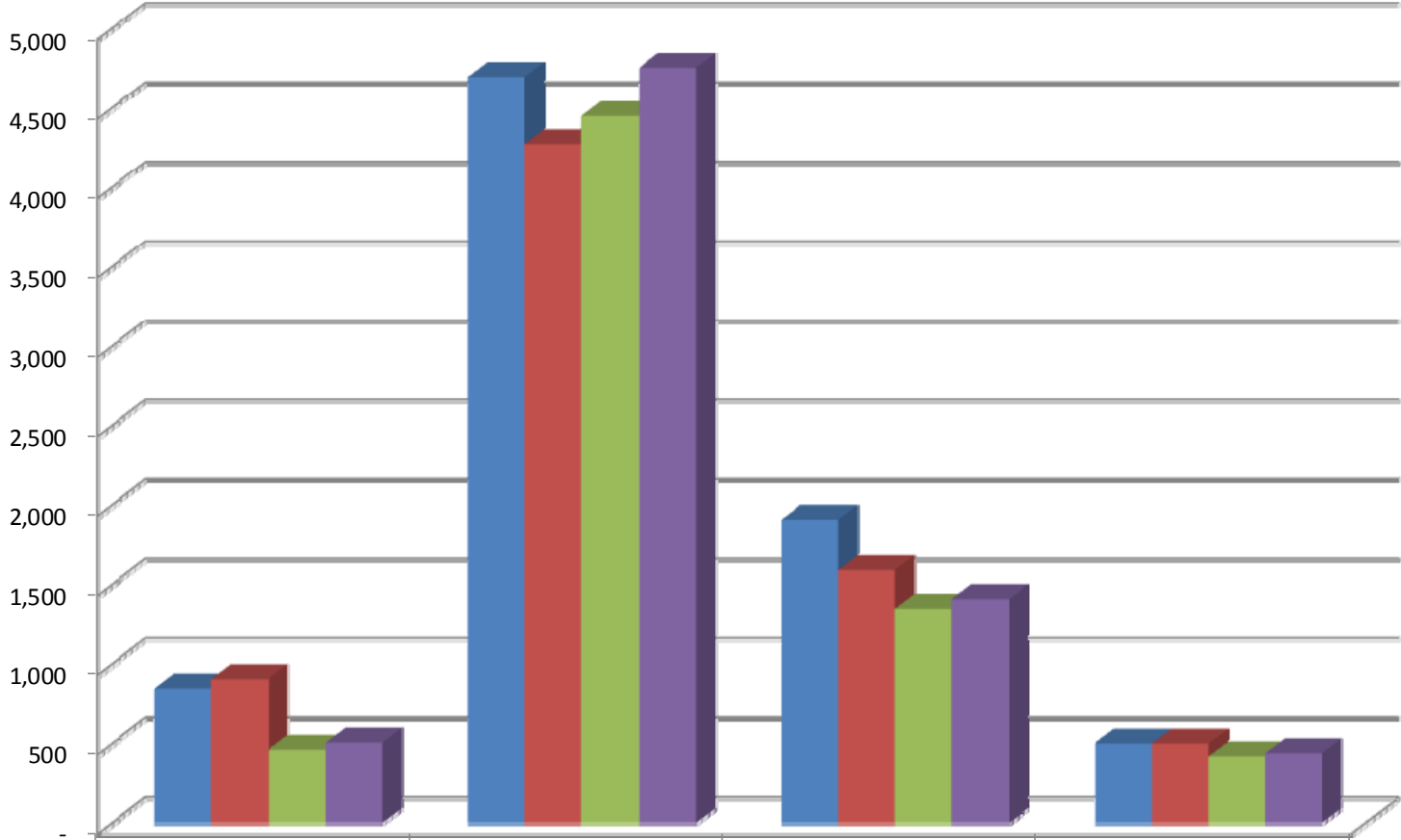


General Fund Expenditures by Object



	FY 2013	FY 2014
Salaries & Wages	7,678,195	8,005,352
Employee Benefits	2,610,718	2,802,049
Purchased Services	2,704,156	2,704,765
Supplies & Materials	716,812	860,916
Capital Expenditures	370,319	1,106,187
Debt Service	11,352	57,984
Other Expenditures	25,796	35,383
TOTAL	14,117,348	15,572,636

Cost per ADM



	Administration	Regular Instruction	Special Education	Food Service
■ 2013 State Avg	849	4,697	1,909	500
■ 2013 Similar Size Ave	907	4,274	1,591	500
■ 2013 Actual	462	4,450	1,350	421
■ 2014 Actual	507	4,754	1,410	440

Internal Controls

Material Weaknesses in Internal Controls

- Segregation of Duties
- Preparation of Financial Statements

Thank you for allowing Eide Bailly to serve Belle Plaine Public School

Joel Stencel
Audit Manager
Eide Bailly LLP
Phone: 507-386-6243
jstencel@eidebailly.com





Financial Report
June 30, 2014

Independent School District No. 716
Belle Plaine, Minnesota

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Board of Education

Matt Bigaouette	Chair
Mike Ludvik	Vice-Chair
Matt Lenz	Clerk
Joe Vandermark	Treasurer
Dan Gardner	Director
Dan Giesen	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 Independent School District No. 716 (District), Belle Plaine, Minnesota, as of and for the year ended June 30, 2014, 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 Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2014, 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.

Adoption of New Accounting Standard

As described in Note 1 to the financial statements, the District adopted the provisions of GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* and certain items reported as liabilities in prior years have been reclassified to deferred inflows of resources. As discussed in Note 6 to the financial statements, the District has retroactively restated the previously reported net position to account for bond issuance costs in accordance with this statement. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress, and budgetary comparison schedules found on pages V to XIV, page 33, and pages 34 to 36, 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 financial statements. The accompanying Student Activity Treasurer's Report and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table are presented for purposes of additional analysis and are 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 basic financial statements.

The Student Activity Treasurer's Report, the UFARS Compliance Table, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate 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 UFARS 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 11, 2014, 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. The report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.



Mankato, Minnesota
December 11, 2014

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2014**

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, 2014. 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 decreased \$586,989 from the prior year.
- Overall general fund revenues were \$14,135,049 while overall general fund expenses totaled \$15,572,636 for the year ended June 30, 2014.
- The General Fund balance decreased by \$732,587, the Food Service fund balance decreased by \$11,506, and the Community Service fund balance decreased by \$30,304.

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 \$9,344,932 on June 30, 2014, (see details in Table A-1). This represents a decrease in comparison to \$10,160,801 on June 30, 2013.

Table A-1

**STATEMENT OF NET POSITION
JUNE 30, 2014 AND 2013**

	2014	2013	Percentage Change
ASSETS			
Current assets	\$ 36,136,261	\$ 37,929,819	-4.73%
Capital assets	41,387,070	41,766,693	-0.91%
Total assets	<u>77,523,331</u>	<u>79,696,512</u>	-2.73%
 LIABILITIES AND NET POSITION			
LIABILITIES			
Other liabilities	2,730,974	5,089,700	-46.34%
Long-term liabilities	60,961,706	60,648,182	0.52%
Total liabilities	<u>63,692,680</u>	<u>65,737,882</u>	-3.11%
 DEFERRED OUTFLOWS OF RESOURCES			
Unavailable revenue-property taxes	4,485,719	3,797,829	18.11%
 NET POSITION			
Net investment in capital assets	7,786,127	7,018,795	10.93%
Restricted for specific purposes	1,423,822	1,779,480	-19.99%
Unrestricted	134,983	1,362,526	-90.09%
Total net position	<u>\$ 9,344,932</u>	<u>\$ 10,160,801</u>	-8.03%

Change in Net Position
Table A-2

STATEMENT OF ACTIVITIES
YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013	Percentage Change
REVENUES			
Program revenues			
Charges for service	\$ 1,118,963	\$ 1,066,344	4.93%
Operating grants and contributions	2,330,967	2,319,586	0.49%
Capital grants and contributions	194,026	174,192	11.39%
General			
Property taxes	3,805,027	3,848,569	-1.13%
County apportionment	624,331	615,113	1.50%
Aids and payments from state and other	10,548,247	10,424,158	1.19%
Unrestricted investment earnings	132,183	134,313	-1.59%
Miscellaneous revenues	58,608	39,926	46.79%
Total revenues	<u>18,812,352</u>	<u>18,622,201</u>	1.02%
EXPENSES			
District and school administration	802,045	750,856	6.82%
District support services	386,840	333,247	16.08%
Regular instruction	7,569,531	7,280,098	3.98%
Vocational instruction	170,667	144,883	17.80%
Special Education instruction	2,239,375	2,199,283	1.82%
Community education and services	619,339	547,472	13.13%
Instructional support services	553,211	574,028	-3.63%
Pupil support services	2,018,934	1,973,358	2.31%
Site, buildings and equipment	2,385,009	2,378,449	0.28%
Fiscal and other fixed-cost programs	116,193	46,976	147.35%
Interest and fiscal charges on long-term debt	2,538,197	2,160,123	17.50%
Total expenses	<u>19,399,341</u>	<u>18,388,773</u>	5.50%
CHANGE IN NET POSITION	(586,989)	233,428	-351.46%
NET POSITION - BEGINNING	<u>10,160,801</u>	<u>9,927,373</u>	2.35%
NET POSITION - ENDING	<u>\$ 9,344,932</u>	<u>\$ 10,160,801</u>	-8.03%

Changes in Net Position. The District's total revenues were \$18,812,352 for the year ended June 30, 2014. (See Table A-2)

Unallocated state and federal aid along with local property taxes accounted for 79.62% of the total revenue for the year. Operating and capital grants and contributions for specific programs contributed 13.42% and the remainder from fees charged for services and miscellaneous sources 6.96% (See Table A-3 below.)

The total cost of all programs and services was \$19,399,341 for the year ended June 30, 2014. The District's expenses are predominantly related to student education and student educational support (64.70%). The District's administrative activities accounted for 4.13% of the total costs. (See Table A-4) Total expenses surpassed total revenues, decreasing net position \$586,989 from last year.

Table A-3
ISD #716 Revenues for Fiscal Year 2014

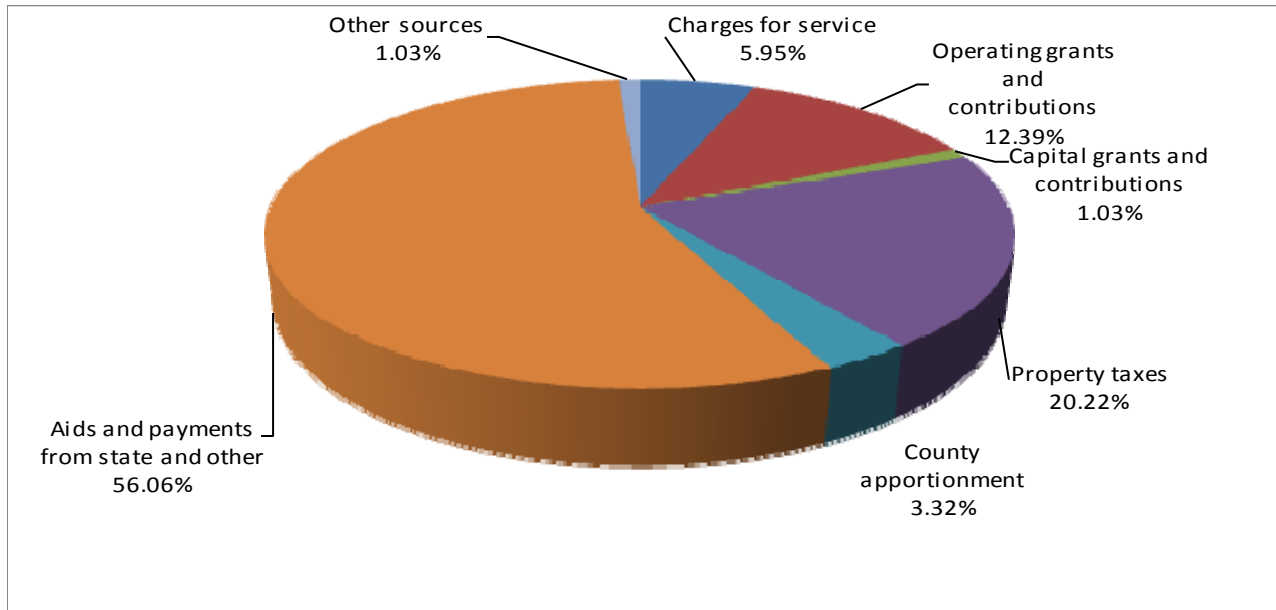
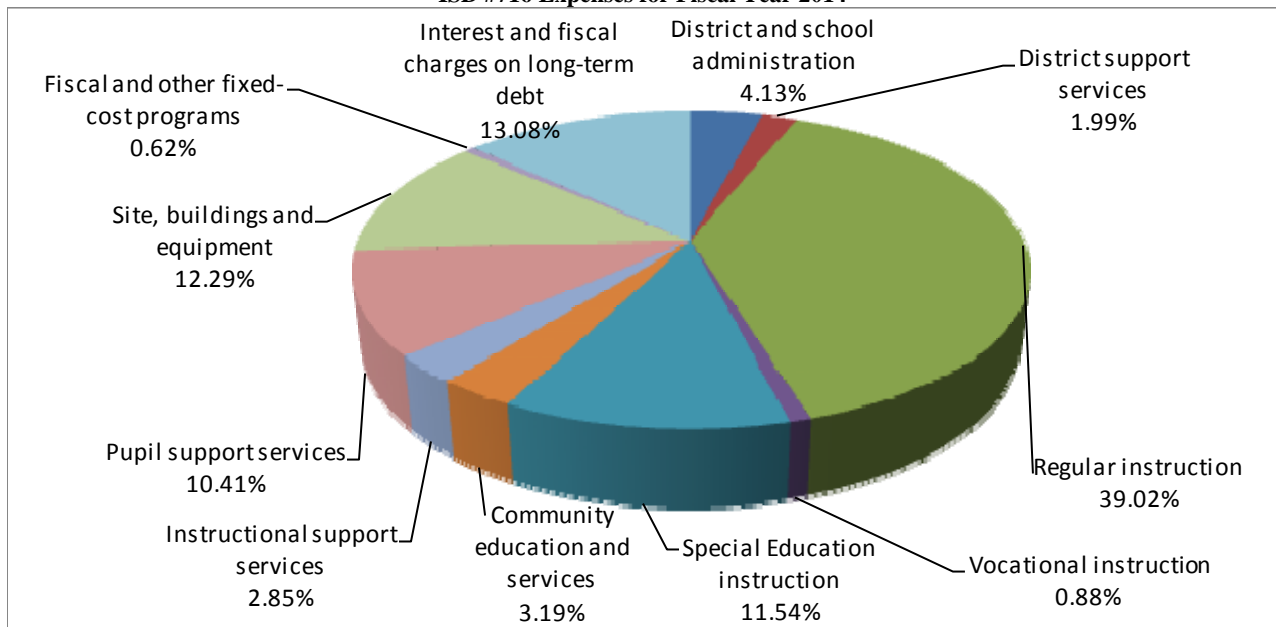


Table A-4
ISD #716 Expenses for Fiscal Year 2014



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		
	2014	2013			2014	2013	Change
District and school administration	\$ 802,045	\$ 750,856	6.82%	\$ 802,045	\$ 750,856	6.82%	
District support services	386,840	333,247	16.08%	386,840	333,247	16.08%	
Regular instruction	7,569,531	7,280,098	3.98%	6,882,007	6,513,989	5.65%	
Vocational instruction	170,667	144,833	17.84%	170,667	144,883	17.80%	
Special Education instruction	2,239,375	2,199,283	1.82%	765,028	783,282	-2.33%	
Community education and services	619,339	547,472	13.13%	156,006	117,540	32.73%	
Instructional support services	553,211	574,028	-3.63%	553,211	574,028	-3.63%	
Pupil support services	2,018,934	1,973,358	2.31%	1,259,760	1,227,552	2.62%	
Site, buildings and equipment	2,385,009	2,378,449	0.28%	2,125,431	2,176,175	-2.33%	
Fiscal and other fixed-costs	116,193	46,976	147.35%	116,193	46,976	147.35%	
Interest and fiscal charges on Long-Term Debt	2,538,197	2,160,123	17.50%	2,538,197	2,160,123	17.50%	
	<u>\$ 19,399,341</u>	<u>\$ 18,388,723</u>	5.50%	<u>\$ 15,755,385</u>	<u>\$ 14,828,651</u>	6.25%	

- The cost of all governmental activities this year was \$19,399,341.
- The users of the District's programs financed \$1,118,963 of the cost of services through charges for services.
- District and state taxpayers financed \$14,977,605 of the District's costs. This portion of governmental activities was financed with \$4,429,358 in property taxes, and \$10,548,247 unrestricted state aid based on the statewide educational aid formula.
- The balance of \$2,524,993 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 2013-2014 fiscal year, the District's governmental funds reported combined fund balances of \$29,472,470. This is compared to \$31,218,857 for the previous year. This includes restricted, committed, nonspendable, and unassigned fund balances.

Total revenue including other financing sources and expenditures for the District's governmental funds were \$19,535,483 and \$21,281,870, respectively. As a result, the District completed the year with deficiency of revenues under expenditures in the amount of \$1,746,387.

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 2014 showed a decrease in student adjusted marginal cost pupil units (AMCPU) of 28.23 students. The formula allowance increased for the 2013-2014 year to \$5,302 per AMCPU. Revenues totaled \$14,135,049, an increase of \$119,006 over fiscal year 2013.

Expenditures:

For Fiscal Year 2014 expenditures totaled \$15,572,636, this was an increase of \$1,455,288 over the previous year.

Food Service Fund:

The Food Service Fund revenues for 2013-2014 totaled \$684,659 and expenditures were \$696,165. The June 30, 2014, fund balance is \$77,468, a decrease of \$11,506 from fiscal year 2013.

Community Service Fund:

The Community Service Fund revenue for 2013-2014 totaled \$583,472 and expenditures were \$613,776. The June 30, 2014, combined fund balances are \$101,181, a \$30,304 decrease from fiscal year 2013.

Debt Service Fund:

The Debt Service fund revenue for 2013-2014 totaled \$3,427,303 and expenditures were \$4,399,293. The June 30, 2014, fund balance is \$27,076,189, a decrease from fiscal year 2013 of \$971,990.

Fund Balance:

The unassigned general fund balance is \$1,524,603 and the various restricted, committed, and nonspendable fund balances totaled \$459,008, \$180,343, and \$53,678, respectively. The unassigned fund balance decreased by \$446,682 from the prior year due to higher than anticipated utilities, building maintenance supplies, textbooks 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 6/30/13</u>	<u>Fund Balance As of 6/30/14</u>
General Fund	\$ 14,135,049	\$ 15,572,636	\$ 705,000	\$ (732,587)	\$ 2,950,219	\$ 2,217,632
Food Service Fund	684,659	696,165	-	(11,506)	88,974	77,468
Community Service	583,472	613,776	-	(30,304)	131,485	101,181
Debt Service	3,427,303	4,399,293	-	(971,990)	28,048,179	27,076,189
	<u>\$ 18,830,483</u>	<u>\$ 21,281,870</u>	<u>\$ 705,000</u>	<u>\$ (1,746,387)</u>	<u>\$ 31,218,857</u>	<u>\$ 29,472,470</u>

General Fund Budgetary Highlights:

The District operating budget (originally approved in June of 2013) showed expenditures would exceed revenues by \$1,191,435, the actual results for the year show expenditures exceeded revenues by \$1,437,587, due in part to higher than anticipated utilities, building maintenance supplies, textbooks and purchased service costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets:

By the end of 2014, the District had invested \$58,321,312 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 \$1,364,457. More detailed information about capital assets can be found in Note 3.C. to the financial statements.

Table A-7
Capital Assets

	2014	2013	Percentage Change
Land and Land Improvements	\$ 1,433,916	\$ 771,482	85.87%
Buildings	52,009,712	51,969,036	0.08%
Equipment	4,877,684	4,595,960	6.13%
Accumulated depreciation	(16,934,242)	(15,569,785)	8.76%
Total capital assets	<u>\$ 41,387,070</u>	<u>\$ 41,766,693</u>	-0.91%

Long-Term Liabilities:

For the fiscal year ended June 30, 2014, 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, \$970,000 of general obligation capital facilities bonds, Series 2009B, and \$24,960,000 of general obligation school building refunding bonds, Series 2012A outstanding. This is a decrease of 2.99% percent from last year (See Table A-8). Overall, the District's outstanding long-term liabilities decreased by \$1,396,697, a 2.24% decrease in fiscal year 2014. More detailed information about the District's long-term liabilities is presented in Note 3.F. of the financial statements.

Table A-8
Outstanding Long-term Liabilities

	2014	2013	Percentage Change
General Obligation Building Bonds	\$ 56,955,000	\$ 58,710,000	-2.99%
Fixed-draw Capital Lease Payable	1,605,943	997,898	60.93%
OPEB Obligation (Asset)	(34,133)	(23,349)	46.19%
Pension Obligation (Asset)	(142,557)	(118,387)	20.42%
Bond Premium	2,577,453	2,792,241	-7.69%
	<u>\$ 60,961,706</u>	<u>\$ 62,358,403</u>	-2.24%

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 2014 Legislative session approved a \$25 per pupil basic formula increase for FY 2015 which is in addition to the 2013 Legislations' approving of a 1.5% basic formula increase for FY 2015. Also beginning in FY 2015 All Day Kindergarten will be funded by State Aid. The District also expects enrollment to remain steady over the next several years.

In addition, the district implemented a K-12 one-to-one iPad initiative beginning in FY 2015. The iPads were funded by a 4-year capital lease.

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 Net Position
 June 30, 2014

Assets	
Cash	\$ 5,762,092
Cash and investments with fiscal agent	26,376,242
Receivables	
Current property taxes	2,192,494
Delinquent property taxes	65,229
Accounts receivable	13,877
Due from other Minnesota school districts	61,977
Due from Minnesota Department of Education	1,211,042
Due from Federal through Minnesota Department of Education	384,173
Due from other governmental units	9,753
Inventories	5,704
Prepaid items	53,678
Capital assets not being depreciated:	
Land	1,068,384
Capital assets, net of accumulated depreciation:	
Land improvements	168,790
Buildings	38,492,666
Equipment	1,657,230
<u>Total assets</u>	<u>77,523,331</u>
Liabilities	
Salaries payable	53,193
Aid anticipation certificates payable	1,374,443
Accounts payable	97,871
Interest payable	635,438
Due to other Minnesota school districts	240,661
Payroll deductions	316,858
Unearned revenue	12,510
Noncurrent liabilities:	
Due within one year	27,721,076
Due in more than one year	33,240,630
<u>Total liabilities</u>	<u>63,692,680</u>
Deferred inflows of resources	
Unavailable revenue - property taxes	4,485,719
Net Position	
Net investment in capital assets	7,786,127
Restricted for:	
Debt service	699,947
Food service	77,468
Community service	101,181
Other purposes	545,226
Unrestricted	134,983
<u>Total net position</u>	<u>\$ 9,344,932</u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Activities
 Year Ended June 30, 2014

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	\$ 802,045	\$ -	\$ -	\$ -	\$ (802,045)
District support services	386,840	-	-	-	(386,840)
Regular instruction	7,569,531	275,901	411,623	-	(6,882,007)
Vocational instruction	170,667	-	-	-	(170,667)
Special education instruction	2,239,375	-	1,474,347	-	(765,028)
Community education and services	619,339	330,230	133,103	-	(156,006)
Instructional support services	553,211	-	-	-	(553,211)
Pupil support services	2,018,934	460,897	298,277	-	(1,259,760)
Sites and buildings	2,385,009	51,935	13,617	194,026	(2,125,431)
Fiscal and other fixed cost programs	116,193	-	-	-	(116,193)
Interest and fiscal charges	2,538,197	-	-	-	(2,538,197)
Total Governmental Activities	<u>\$ 19,399,341</u>	<u>\$ 1,118,963</u>	<u>\$ 2,330,967</u>	<u>\$ 194,026</u>	<u>(15,755,385)</u>
General Revenues					
Property taxes and other county sources					3,805,027
Fiscal disparities					624,331
State aid not restricted to specific purposes					10,548,247
Earnings on investments					132,183
Miscellaneous					58,608
Total general revenues					<u>15,168,396</u>
Changes in Net Position					<u>(586,989)</u>
Net Position - Beginning					10,160,801
Change in accounting principle					<u>(228,880)</u>
Net Position - Beginning, Restated					<u>9,931,921</u>
Net Position - Ending					<u>\$ 9,344,932</u>

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, 2014

	General	Food Service	Community Service	Debt Service	Totals
Assets					
Cash	\$ 3,218,248	\$ 70,312	\$ 152,853	\$ 2,320,679	\$ 5,762,092
Cash and investments with fiscal agent	-	-	-	26,376,242	26,376,242
Receivables					
Current property taxes	582,209	-	56,209	1,554,076	2,192,494
Delinquent property taxes	18,051	-	1,647	45,531	65,229
Accounts receivable	13,877	-	-	-	13,877
Due from other Minnesota School Districts	61,977	-	-	-	61,977
Due from Minnesota Department of Education	1,168,466	4,679	18,092	19,805	1,211,042
Due from Federal through Minnesota					
Department of Education	356,212	27,961	-	-	384,173
Due from other governmental units	-	-	9,753	-	9,753
Inventories	-	5,704	-	-	5,704
Prepaid items	53,678	-	-	-	53,678
Total assets	\$ 5,472,718	\$ 108,656	\$ 238,554	\$ 30,316,333	\$ 36,136,261
Liabilities					
Salaries payable	\$ 40,769	\$ -	\$ 12,424	\$ -	\$ 53,193
Aid anticipation certificates payable	1,374,443	-	-	-	1,374,443
Accounts payable	71,428	18,678	7,765	-	97,871
Interest payable	22,907	-	-	-	22,907
Due to other Minnesota School Districts	240,661	-	-	-	240,661
Payroll deductions	316,858	-	-	-	316,858
Unearned revenue	-	12,510	-	-	12,510
Total liabilities	2,067,066	31,188	20,189	-	2,118,443
Deferred inflows of resources					
Unavailable revenue - delinquent taxes	16,554	-	1,499	41,576	59,629
Unavailable revenue - property taxes	1,171,466	-	115,685	3,198,568	4,485,719
Total deferred inflows of resources	1,188,020	-	117,184	3,240,144	4,545,348
Fund Balances					
Nonspendable					
Prepaid items	53,678	-	-	-	53,678
Inventories	-	5,704	-	-	5,704
Restricted					
Staff development	43,747	-	-	-	43,747
Operating capital	501,479	-	-	-	501,479
Community education	-	-	58,740	-	58,740
Early childhood family education	-	-	27,336	-	27,336
School readiness	-	-	8,694	-	8,694
Bond refunding	-	-	-	26,376,242	26,376,242
Other purposes	-	71,764	6,411	699,947	778,122
Committed					
Severance	180,343	-	-	-	180,343
Unassigned	1,438,385	-	-	-	1,438,385
Total fund balances	2,217,632	77,468	101,181	27,076,189	29,472,470
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,472,718	\$ 108,656	\$ 238,554	\$ 30,316,333	\$ 36,136,261

Independent School District No. 716
Belle Plaine, Minnesota

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2014

Total Fund Balances for Governmental Funds		\$ 29,472,470
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>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 \$58,321,312 and the accumulated depreciation is \$16,934,242.</p>		41,387,070
<p>Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as unearned revenue in the funds.</p>		59,629
<p>Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Accrued interest for long-term debt is \$612,531</p>		(612,531)
<p>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:</p>		
Bonds Payable	\$ 56,955,000	
Capital Lease Payable	1,605,943	
OPEB Obligation	(34,133)	
Pension Liability	(142,557)	
		(58,384,253)
<p>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 \$419,976.</p>		(2,577,453)
		\$ 9,344,932
Total Net Position for Governmental Activities		-

Independent School District No. 716
Belle Plaine, Minnesota

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2014

	General	Food Service	Community Service	Debt Service	Totals
Revenues					
Local property tax levies	\$ 1,014,377	\$ -	\$ 101,823	\$ 2,706,958	\$ 3,823,158
Other local and county sources	623,932	199	354,313	522,310	1,500,754
State sources	12,019,167	31,926	127,336	198,035	12,376,464
Federal sources	452,920	238,637	-	-	691,557
Local sales and insurance recovery	24,653	413,897	-	-	438,550
Total revenues	14,135,049	684,659	583,472	3,427,303	18,830,483
Expenditures					
Administration	802,045	-	-	-	802,045
District support services	383,094	-	-	-	383,094
Regular instruction	7,525,080	-	-	-	7,525,080
Vocational instruction	169,237	-	-	-	169,237
Special education instruction	2,232,663	-	-	-	2,232,663
Community education and services	-	-	613,776	-	613,776
Instructional support services	662,884	-	-	-	662,884
Pupil support services	1,341,996	696,165	-	-	2,038,161
Sites and buildings	2,188,130	-	-	-	2,188,130
Fiscal and other fixed cost programs	116,193	-	-	-	116,193
Debt service:					
Principal	96,955	-	-	1,755,000	1,851,955
Interest and fiscal charges	54,359	-	-	2,644,293	2,698,652
Total expenditures	15,572,636	696,165	613,776	4,399,293	21,281,870
Excess (deficiency) of revenues over (under) expenditures	(1,437,587)	(11,506)	(30,304)	(971,990)	(2,451,387)
Other Financing Sources (Uses)					
Capital lease proceeds	705,000	-	-	-	705,000
Net Change in Fund Balances	(732,587)	(11,506)	(30,304)	(971,990)	(1,746,387)
Fund Balances - Beginning	2,950,219	88,974	131,485	28,048,179	31,218,857
Fund Balances - Ending	\$ 2,217,632	\$ 77,468	\$ 101,181	\$ 27,076,189	\$ 29,472,470

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, 2014

Total Net Change in Fund Balances for Governmental Funds \$ (1,746,387)

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 (\$1,364,457) exceeds capital outlay (\$984,834) in the current period. (379,623)

In governmental funds, issuance of new debt is reported as an other financing source (in the amount of the proceeds received). However, in the statement of activities, a new debt issuance is not revenue, rather it constitutes a long-term liability in the statement of net position. (705,000)

In governmental funds, Other Post-Employment Benefit (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. 10,784

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. 24,170

Governmental funds report the effect of premiums and discounts 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. 214,788

The governmental funds report repayment of bond principal (\$1,755,000) and capital lease principal (\$96,955) as expenditures. In the statement of net position, however, repayment of principal reduces the liability. 1,851,955

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 \$612,531 and \$772,986 of accrued interest at June 30, 2014 and 2013, respectively. 160,455

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 unavailable revenue - delinquent taxes in the governmental funds. In the statement of activities, these taxes are considered revenue in the period for which they are levied. Unavailable revenue - delinquent property taxes decreased this year. (18,131)

Change in Net Position of Governmental Activities \$ (586,989)

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Fiduciary Net Position – Fiduciary Funds
 June 30, 2014

	Private Purpose Trust Fund	Agency Fund
Assets		
Cash	\$ 860	\$ 122,396
Accounts receivable	-	3,338
Total assets	\$ 860	\$ 125,734
Liabilities		
Accounts payable	\$ -	\$ 3,117
Due to student activities	-	122,617
Total liabilities	-	\$ 125,734
Net Position		
Restricted for scholarships	\$ 860	

Independent School District No. 716
Belle Plaine, Minnesota
Statement of Changes in Fiduciary Net Position – Fiduciary Funds
Year Ended June 30, 2014

	<u>Private Purpose Trust Fund</u>
Additions	
Other local and county revenues	<u>\$ 1,500</u>
Deductions	
Pupil support services	<u>1,781</u>
Change in Net Position	(281)
Net Position - Beginning	<u>1,141</u>
Net Position - Ending	<u><u>\$ 860</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

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 program is 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. 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 when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. In subsequent periods, when both the 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 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. Unavailable revenues arise when the District has legal claim to resources that are not available, such as delinquent property taxes. Unearned and unavailable 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.

D. Assets, Liabilities, and Net Position or Equity

1. Cash and Investments

Cash balances of the District's funds are combined (pooled) and invested to the extent available in various deposits and investments authorized by Minnesota State Statutes. Each fund shares in the earnings according to its average cash and investments 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. Investments for the government are reported at fair value.

Cash and Investments with Fiscal Agent This amount represents the escrow account established as part of the crossover refunding agreement.

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 2013 which are not payable until 2014 less amounts received before June 30, 2014. Delinquent taxes receivable represent levies collectible during 2013 and prior years. Delinquent taxes are recorded as unavailable revenue. Taxes levied for subsequent years represent current taxes receivable, which are levied in 2013, but not payable until 2014 and are not expendable by the District until the 2014-2015 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 first in first out (FIFO) 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. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

During the current year, the District adopted the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Under GASB Statement No. 65, bond premiums and discounts are deferred and amortized over the life of the bonds and issuance costs are expensed in the period incurred (see additional information on GASB 65 below). In the fund financial statements, governmental fund types recognize premiums received on debt issuances 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, 2014, 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. Deferred Inflows/Outflows of Resources

Under GASB Statement No. 65, in addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow (expense/expenditure) until then. The government has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has two items that qualify for reporting in this category, *unavailable revenue – property taxes* and *unavailable revenue – delinquent taxes*.

7. 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 10 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.

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.

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 \$651,291 in property tax revenues and general education aid; during the current year, the state reduced the shifted amount by \$554,643. 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 \$96,648 in the general fund. Of this total shifted amount, \$63,261 was for referendum levies shifted at 31 percent of the 2000 payable 2001 levy limitation and certification, and \$20,944 and \$12,443 for career tech and reemployment, respectively, shifted at 100 percent of the 2013 payable 2014 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, 2014, 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, 2014, expenditures exceeded appropriations in the general fund, the food service fund and the debt service fund by \$251,046, \$41,165, \$42,168, respectively. These over expenditures were funded by greater than anticipated revenues and available fund balance.

Note 3 - Detailed Notes on All Funds

A. Cash and Investments

1. 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, 2014, none of the District's bank balances were exposed to custodial credit risk.

2. Investments

As of June 30, 2014, the District had the following investments at fair value: \$25,936,546 in Federal National Mortgage Association Notes and \$342,722 in US Treasury Notes. Both investments mature prior to December 31, 2014.

Interest Rate Risk. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The District may invest funds as authorized by Minnesota Statutes Section 118A.04. The US treasury notes are not rated by S&P, but have a Moody rating of AAA. The Federal National Mortgage Association Notes have a Moody rating of AAA and an S & P rating of AA+.

Concentration of Credit Risk. The District places no limit on the amount the District may invest in any one issuer. More than 5% of the City's investments are in Federal National Mortgage Association Notes (98.3%).

Custodial Credit Risk-Investments. Custodial credit risk is the risk that in the event of an investments failure, the District's investment may not be returned to it. The District does not have an investment policy for custodial credit risk. As of June 30, 2014, none of the District's 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 activities and 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 reported in the governmental funds were prepaid food service meals (food service fund) of \$12,510.

C. Capital Assets

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

District support services	\$ 4,665
Regular instruction	136,631
Vocational instruction	1,430
Special education instruction	7,894
Community education and services	9,196
Instructional support services	52,433
Pupil support services	9,105
Sites and buildings	1,143,103
Total depreciation expense	<u><u>\$ 1,364,457</u></u>

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, not being Depreciated:				
Land	\$ 405,950	\$ 662,434	\$ -	\$ 1,068,384
Capital Assets, being Depreciated:				
Land improvements	365,532	-	-	365,532
Buildings	51,969,036	40,676	-	52,009,712
Equipment	4,595,960	281,724	-	4,877,684
Total Capital Assets, being Depreciated	56,930,528	322,400	-	57,252,928
Less Accumulated Depreciation for:				
Land improvements	180,264	16,478	-	196,742
Buildings	12,534,058	982,988	-	13,517,046
Equipment	2,855,463	364,991	-	3,220,454
Total Accumulated Depreciation	15,569,785	1,364,457	-	16,934,242
Total Capital Assets, being Depreciated, net	41,360,743	(1,042,057)	-	40,318,686
Governmental Activities Capital Assets, net	\$41,766,693	\$ (379,623)	\$ -	\$41,387,070

D. Short-Term Debt

During the year ended June 30, 2014, the District issued Aid Anticipation Certificates of Participation, Series 2013A, of \$1,374,443 for cash flow purposes. The Certificates of Indebtedness with principal and interest totaling \$1,403,230 is due September 16, 2014, and accrues interest of 2.0 percent per annum. Interest cost of \$22,907 has been accrued at June 30, 2014. 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, 2014, 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
Aid Anticipation Certificates Payable	\$ 1,767,891	\$ 1,374,443	\$ 1,767,891	\$ 1,374,443

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 the year ended June 30, 2014. The future minimum lease payments for these leases are as follows:

Year Ending June 30,	Amount
2015	\$ 15,488
2016	14,234
2017	7,117
Total	\$ 36,839

2. Capital Leases

The District entered into a lease agreement in December 2008 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. The lease obligation is being retired by the general fund.

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

Years Ending June 30,	
2015	\$ 99,081
2016	99,081
2017	99,081
2018	99,081
2019	99,081
2020-2024	495,404
2025-2029	49,540
Total Lease Payments	<u>1,040,349</u>
Less: Interest	<u>(218,581)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 821,768</u></u>

The assets acquired through this capital lease are as follows:

Energy Savings Upgrades	\$ 5,917,671
Accumulated Depreciation	<u>(532,591)</u>
Total Assets Acquired through Capital Lease	<u><u>\$ 5,385,080</u></u>

The District entered into a lease agreement in April 2011 as lessee for the financing of a 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. The lease obligation is being retired by the general fund. Annual debt service requirements to maturity for the capital lease payments are as follows:

Years Ending June 30,	
2015	\$ 41,649
2016	<u>41,649</u>
Total Lease Payments	83,298
Less: Interest	<u>(4,123)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 79,175</u></u>

The assets acquired through this capital lease are as follows:

Wireless System	\$ 278,246
Accumulated Depreciation	<u>(139,123)</u>
Total Assets Acquired through Capital Lease	<u><u>\$ 139,123</u></u>

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 book value of the land purchased is \$662,434 as of June 30, 2014. The average coupon rate is 2.35% and interest expense over the life of the lease will be \$120,146. The lease obligation is being retired by the general fund.

Years Ending June 30,	
2015	\$ 84,821
2016	81,388
2017	80,413
2018	84,275
2019	82,875
2020-2024	411,374
Total Lease Payments	<u>825,146</u>
Less: Interest	<u>(120,146)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 705,000</u></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:

General Obligation School Building Refunding Bonds of 2012A	2/26	3.00% - 4.00%	\$1,885,000 - \$2,535,000	\$24,960,000	\$24,960,000
General Obligation School Building Bonds of 2005A	2/15	4.00% - 4.75%	\$1,050,000 - \$27,330,000	\$33,335,000	27,330,000
General Obligation School Building Refunding Bonds of 2005B	2/16	3.50% - 4.00%	\$60,000 - \$65,000	\$ 575,000	130,000
General Obligation Alternative Facilities Bonds of 2009A	2/30	2.00% - 4.50%	\$90,000 - \$390,000	\$ 3,975,000	3,640,000
General Obligation Capital Facilities Bonds of 2009B	2/24	2.50% - 4.20%	\$75,000 - \$105,000	\$ 1,185,000	895,000
					<u>\$56,955,000</u>

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

Years Ending June 30,	Governmental Activities	
	Principal	Interest
2015	\$ 27,560,000	\$ 9,981,647
2016	2,125,000	1,070,321
2017	2,185,000	1,004,809
2018	2,350,000	937,009
2019	2,445,000	843,221
2020-2024	13,350,000	2,681,011
2025-2029	6,550,000	534,410
2030-2034	390,000	17,550
Total	<u>\$ 56,955,000</u>	<u>\$ 17,069,978</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 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 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:

	2014
Annual Required Contribution	\$ 64,500
Interest on Net Pension Obligation (NPO)	(5,327)
Amortization of NPO	7,158
	<hr/>
Annual Pension Cost	66,331
Contributions Made	(90,501)
	<hr/>
Change in NPO	(24,170)
Net Pension Obligation, Beginning	(118,387)
	<hr/>
Net Pension Obligation, Ending	<u>\$ (142,557)</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 2014 and the four preceding years were as follows:

Fiscal Year Ended	Annual Pension Cost	Actual Employer Contribution	Annual Pension Cost Contributed	Net Ending Pension Obligation
6/30/2010	\$ 67,860	\$ 61,126	90.1%	\$ 14,517
6/30/2011	67,642	79,998	118.3	2,161
6/30/2012	64,453	133,333	206.9	(66,719)
6/30/2013	65,448	117,116	178.9	(118,387)
6/30/2014	66,331	90,501	136.4	(142,557)

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 \$549,463, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$549,463. The covered payroll (annual payroll of active employees covered by the plan) was \$796,133, and the ratio of the UAAL to the covered payroll was 69.0 percent. There is a required schedule of funding progress following the notes to the financial statements.

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.

Changes in Long-Term Debt. During the year ended June 30, 2014, the following changes occurred in liabilities reported in the government-wide financial statements:

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014	Due Within One Year
General Obligation Bonds Payable	\$ 58,710,000	\$ -	\$ 1,755,000	\$ 56,955,000	\$ 27,560,000
Pension Liability	(118,387)	66,331	90,501	(142,557)	-
OPEB Obligation	(23,349)	105,181	115,965	(34,133)	-
Capital Leases Payable	997,898	705,000	96,955	1,605,943	161,076
Bond Premium	2,792,241	-	214,788	2,577,453	-
	<u>\$ 62,358,403</u>	<u>\$ 876,512</u>	<u>\$ 2,273,209</u>	<u>\$ 60,961,706</u>	<u>\$ 27,721,076</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 2013 Payable 2014 was \$612,103,200.

G. Other Postemployment Benefits (OPEB)

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 2014, the District will continue on a "pay-as-you-go" funding policy.

Annual OPEB Cost and Net OPEB Obligation – 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 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

	2014
Annual Required Contribution	\$ 104,812
Interest on Net OPEB Obligation	(1,051)
Amortization of Net OPEB Obligation	1,420
Annual OPEB Cost	105,181
Contributions Made	(115,965)
Change in Net OPEB Obligation	(10,784)
Net OPEB Obligation, Beginning	(23,349)
Net OPEB Obligation, Ending	\$ (34,133)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2014 and the four preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Actual Employer Contribution	Annual OPEB Cost Contributed	Net Ending OPEB Obligation
6/30/2010	\$ 75,643	\$ 61,807	81.7%	\$ 494
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)
6/30/2014	105,181	115,965	110.3	(34,133)

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.

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			
Inventories	\$ 5,704	\$ -	\$ 5,704
Prepaid items	53,678	-	53,678
Total nonspendable	59,382	-	59,382
Restricted			
Staff development	43,747	-	43,747
Health and safety	-	(86,218)	(86,218)
Operating capital	501,479	-	501,479
Food service	71,764	-	71,764
Community education	58,740	-	58,740
Early childhood family education	27,336	-	27,336
School readiness	8,694	-	8,694
Community service	6,411	-	6,411
Bond refunding	26,376,242	-	26,376,242
Debt service	699,947	-	699,947
Total restricted	27,794,360	(86,218)	27,708,142
Committed			
Severance	180,343	-	180,343
Unassigned	1,438,385	86,218	1,524,603
Total Fund Balance	\$ 29,472,470	\$ -	\$ 29,472,470

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.

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 7.0 percent and 10.0 percent, respectively, of their annual covered salary during fiscal year 2014 as employee contributions. The TRA employer contribution rates are 7.0 percent for Coordinated members and 10.5 percent for Basic members during fiscal year 2014. Total covered payroll salaries for all TRA members statewide during the fiscal year ended June 30, 2013, was approximately \$3.92 billion. TRA covered payroll for all members statewide for the fiscal years ended June 30, 2012, and June 30, 2011, were \$3.87 billion and \$3.84 billion, respectively.

The District's contributions for the years ending June 30, 2014, 2013, and 2012 were \$466,672, \$416,590, and \$366,876, 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, 2014, 2013, and 2012, were \$126,065, \$116,215, and \$109,196, 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, 2014, 2013, and 2012, were \$101,774, \$92,542, and \$87,540, respectively. The related employee contributions were \$161,263, \$167,864, and \$161,135 for the years ended June 30, 2014, 2013, and 2012, 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 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. 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. As of July 1, 2013, MRVSEC merged with another educational cooperative to become the Southwest Metro Educational Co-op (SWMEC).

The District and nine other school districts, in conjunction with the Southwest Metro Educational Co-op (SWMEC), created a joint powers agreement for the purpose of providing educational programming as well as special education, vocational education, and any other educational programs requested by one or more participating school districts. The SWMEC'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. In the event of dissolution, all real property remaining after payment of all debts will be divided among the 10 districts. Separate financial statements of the joint venture may be obtained from SWMEC.

The District had purchases from SWMEC of \$343,627 for the year ended June 30, 2014, and an outstanding balance due to SWMEC of \$70,436 at June 30, 2014.

D. Subsequent Events

In July 2014, the District entered into a capital lease agreement for \$1,066,453 for iPads. The lease term is 39 months, ending on September 1, 2017. The lease has a stated interest rate of 1.57%.

In September 2014, the District issued Aid Anticipation Certificates of Participation, Series 2014A of \$883,199 to assist with cash flows.

E. Change in Accounting Principle

During the year, the District implemented GASB Statement No. 65 Items Previously Reported as Assets and Liabilities. As a result, costs of issuance previously amortized in the government-wide Statement of Net Position and Statement of Activities were written off as those costs are now expensed in the year of debt issuance. The total amount of issuance costs written off resulted in a decrease of \$228,880 to beginning government-wide net position.



Required Supplementary Information
June 30, 2014

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, 2014

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%

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.

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, no actuarial assumptions have changed.

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, 2014

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		With Final Budget
Revenues				
Local property tax levies	\$ 1,076,045	\$ 1,050,007	\$ 1,014,377	\$ (35,630)
Other local and county sources	555,375	533,884	623,932	90,048
State sources	11,929,470	12,056,016	12,019,167	(36,849)
Federal sources	379,461	465,648	452,920	(12,728)
Local sales and insurance recovery	11,000	24,600	24,653	53
Total revenues	13,951,351	14,130,155	14,135,049	4,894
Expenditures				
Administration	776,284	797,900	802,045	(4,145)
District support services	357,031	376,862	383,094	(6,232)
Regular instruction	7,389,771	7,389,700	7,525,080	(135,380)
Vocational instruction	143,730	167,000	169,237	(2,237)
Special education instruction	2,216,980	2,197,679	2,232,663	(34,984)
Instructional support services	577,209	617,000	662,884	(45,884)
Pupil support services	1,363,484	1,338,300	1,341,996	(3,696)
Sites and buildings	1,305,317	2,170,000	2,188,130	(18,130)
Fiscal and other fixed cost programs	102,570	116,000	116,193	(193)
Debt service				
Principal	54,608	96,918	96,955	(37)
Interest and fiscal charges	58,889	54,231	54,359	(128)
Total expenditures	14,345,873	15,321,590	15,572,636	(251,046)
Excess (deficiency) of revenues over (under) expenditures	(394,522)	(1,191,435)	(1,437,587)	(246,152)
Other Financing Sources (Uses)				
Capital lease proceeds	-	705,000	705,000	-
Net Change in Fund Balances	(394,522)	(486,435)	(732,587)	(246,152)
Fund Balances - Beginning	2,950,219	2,950,219	2,950,219	-
Fund Balances - Ending	\$ 2,555,697	\$ 2,463,784	\$ 2,217,632	\$ (246,152)

Independent School District No. 716
 Belle Plaine, Minnesota
 Budgetary Comparison Schedule
 Food Service Fund
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		With Final Budget
Revenues				
Other local and county sources	\$ -	\$ -	\$ 199	\$ 199
State sources	29,700	29,700	31,926	2,226
Federal sources	217,000	217,000	238,637	21,637
Local sales and insurance recovery	393,300	393,300	413,897	20,597
Total revenues	<u>640,000</u>	<u>640,000</u>	<u>684,659</u>	<u>44,659</u>
Expenditures				
Pupil support services	<u>655,000</u>	<u>655,000</u>	<u>696,165</u>	<u>(41,165)</u>
Excess (deficiency) of revenues over (under) expenditures	(15,000)	(15,000)	(11,506)	3,494
Fund Balances - Beginning	<u>88,974</u>	<u>88,974</u>	<u>88,974</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 73,974</u></u>	<u><u>\$ 73,974</u></u>	<u><u>\$ 77,468</u></u>	<u><u>\$ 3,494</u></u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Budgetary Comparison Schedule
 Community Service Fund
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Local property tax levies	\$ 103,189	\$ 105,899	\$ 101,823	\$ (4,076)
Other local and county sources	323,734	349,609	354,313	4,704
State sources	134,331	126,769	127,336	567
Total revenues	561,254	582,277	583,472	1,195
Expenditures				
Community education and services	569,504	642,802	613,776	29,026
Excess (deficiency) of revenues over (under) expenditures	(8,250)	(60,525)	(30,304)	30,221
Fund Balances - Beginning	131,485	131,485	131,485	-
Fund Balances - Ending	\$ 123,235	\$ 70,960	\$ 101,181	\$ 30,221

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, 2014, 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, 2014, expenditures exceeded appropriations in the general fund and food service fund by \$251,046 and \$41,165. These over expenditures were funded by greater than anticipated revenues and available fund balance.



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 governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 716 as of and for the year ended June 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated December 11, 2014.

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 the District 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 District'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 11, 2014

Independent School District No. 716
 Belle Plaine, Minnesota
 Student Activity Treasurer's Report
 Year Ended June 30, 2014

Activity Account	Beginning Balance	Receipts	Disbursements	Ending Balance
Art/Visual Art	\$ 5,920	\$ 8,333	\$ 12,676	\$ 1,577
Baseball	78	26,191	26,269	-
Belle Plaine Senior High Club	4,374	14,626	7,282	11,718
Belle Plaine Weight Room	5,005	3,161	4,278	3,888
Boys Basketball	374	2,482	1,647	1,209
Class of 2013	999	-	999	-
Class of 2014	2,416	4,454	6,539	331
Class of 2015	-	10,805	9,605	1,200
Concert Choir	14,238	27,300	15,235	26,303
Concession Management	4,961	39,492	42,331	2,122
Cross Country	2,364	4,321	3,606	3,079
Fall Drama	534	1,743	2,277	-
FFA	17,131	55,840	57,788	15,183
Football	1,506	710	297	1,919
Girls Basketball	496	569	998	67
Golf	1,496	4,972	6,894	(426)
Industrial Technology	341	-	-	341
National Honor Society	149	675	517	307
One Act Play	2,351	895	1,763	1,483
Outdoor Club	5,968	3,649	4,233	5,384
Robotics	480	723	-	1,203
Science Fair	274	-	-	274
Scott West Wrestling	112	372	519	(35)
Senior High Band	20,332	63,679	81,066	2,945
Senior High Student Council	1,591	1,518	2,626	483
Softball	5,364	7,184	9,794	2,754
Speech	726	390	479	637
Student Council Jr. High	12,900	11,972	11,282	13,590
Target	4,919	-	-	4,919
Tennis	5,359	2,177	2,546	4,990
Tiger Club	6,989	1,311	6,009	2,291
Tiger Fever Pep Club	237	2,595	1,066	1,766
Tigerian	230	10,091	8,682	1,639
Track	10,306	10,543	9,133	11,716
Trapshoot	1,716	10,615	14,792	(2,461)
	<u>\$ 142,236</u>	<u>\$ 333,388</u>	<u>\$ 353,228</u>	<u>\$ 122,396</u>

Independent School District No. 716
Belle Plaine, Minnesota
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2014

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$14,135,049	\$14,135,049	\$0	Total Revenue	\$0	\$0	\$0
Total Expenditures	\$15,572,636	\$15,572,637	(\$1)	Total Expenditures	\$0	\$0	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$53,678	\$53,678	\$0	4.60 Non Spendable Fund Balance	\$0	\$0	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.03 Staff Development	\$43,747	\$43,747	\$0	4.07 Capital Projects Levy	\$0	\$0	\$0
4.05 Deferred Maintenance	\$0	\$0	\$0	4.09 Alternative Facility Program	\$0	\$0	\$0
4.06 Health and Safety	(\$86,218)	(\$86,218)	\$0	4.13 Project Funded by COP	\$0	\$0	\$0
4.07 Capital Projects Levy	\$0	\$0	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	\$0	\$0	4.64 Restricted Fund Balance	\$0	\$0	\$0
4.09 Alternative Facility Program	\$0	\$0	\$0	<i>Unassigned:</i>			
4.13 Project Funded by COP	\$0	\$0	\$0	4.63 Unassigned Fund Balance	\$0	\$0	\$0
4.14 Operating Debt	\$0	\$0	\$0				
4.16 Levy Reduction	\$0	\$0	\$0	07 DEBT SERVICE			
4.17 Taconite Building Maint	\$0	\$0	\$0	Total Revenue	\$3,427,303	\$3,427,303	\$0
4.23 Certain Teacher Programs	\$0	\$0	\$0	Total Expenditures	\$4,399,293	\$4,399,292	\$1
4.24 Operating Capital	\$501,479	\$501,479	\$0	<i>Non Spendable:</i>			
4.26 \$25 Taconite	\$0	\$0	\$0	4.60 Non Spendable Fund Balance	\$0	\$0	\$0
4.27 Disabled Accessibility	\$0	\$0	\$0	<i>Restricted / Reserved:</i>			
4.28 Learning & Development	\$0	\$0	\$0	4.25 Bond Refundings	\$26,376,242	\$26,376,242	\$0
4.34 Area Learning Center	\$0	\$0	\$0	4.51 QZAB Payments	\$0	\$0	\$0
4.35 Contracted Alt. Programs	\$0	\$0	\$0	<i>Restricted:</i>			
4.36 State Approved Alt. Program	\$0	\$0	\$0	4.64 Restricted Fund Balance	\$699,947	\$699,947	\$0
4.38 Gifted & Talented	\$0	\$0	\$0	<i>Unassigned:</i>			
4.41 Basic Skills Programs	\$0	\$0	\$0	4.63 Unassigned Fund Balance	\$0	\$0	\$0
4.45 Career Tech Programs	\$0	\$0	\$0				
4.48 Achievement and Integration	\$0	\$0	\$0	08 TRUST			
4.49 Safe School Crime - Crime Levy	\$0	\$0	\$0	Total Revenue	\$1,500	\$1,500	\$0
4.50 Pre-Kindergarten	\$0	\$0	\$0	Total Expenditures	\$1,781	\$1,781	\$0
4.51 QZAB Payments	\$0	\$0	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$860	\$860	\$0
4.52 OPEB Liab Not In Trust	\$0	\$0	\$0				
4.53 Unfunded Sev & Retirement Levy	\$0	\$0	\$0	20 INTERNAL SERVICE			
<i>Restricted:</i>				Total Revenue	\$0	\$0	\$0
4.64 Restricted Fund Balance	\$0	\$0	\$0	Total Expenditures	\$0	\$0	\$0
<i>Committed:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	\$0	\$0
4.18 Committed for Separation	\$180,343	\$180,343	\$0				
4.61 Committed Fund Balance	\$0	\$0	\$0	25 OPEB REVOCABLE TRUST			
<i>Assigned:</i>				Total Revenue	\$0	\$0	\$0
4.62 Assigned Fund Balance	\$0	\$0	\$0	Total Expenditures	\$0	\$0	\$0
<i>Unassigned:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	\$0	\$0
4.22 Unassigned Fund Balance	\$1,524,603	\$1,524,602	\$1				
02 FOOD SERVICES				45 OPEB IRREVOCABLE TRUST			
Total Revenue	\$684,659	\$684,659	\$0	Total Revenue	\$0	\$0	\$0
Total Expenditures	\$696,166	\$696,165	\$1	Total Expenditures	\$0	\$0	\$0
<i>Non Spendable:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	\$0	\$0
4.60 Non Spendable Fund Balance	\$5,704	\$5,704	\$0				
<i>Restricted / Reserved:</i>				47 OPEB DEBT SERVICE			
4.52 OPEB Liab Not In Trust	\$0	\$0	\$0	Total Revenue	\$0	\$0	\$0
<i>Restricted:</i>				Total Expenditures	\$0	\$0	\$0
4.64 Restricted Fund Balance	\$71,764	\$71,764	\$0	<i>Non Spendable:</i>			
<i>Unassigned:</i>				4.60 Non Spendable Fund Balance	\$0	\$0	\$0
4.63 Unassigned Fund Balance	\$0	\$0	\$0	<i>Restricted:</i>			
				4.25 Bond Refundings	\$0	\$0	\$0
04 COMMUNITY SERVICE				4.64 Restricted Fund Balance	\$0	\$0	\$0
Total Revenue	\$583,472	\$583,471	\$1	<i>Unassigned:</i>			
Total Expenditures	\$613,776	\$613,776	\$0	4.63 Unassigned Fund Balance	\$0	\$0	\$0
<i>Non Spendable:</i>							
4.60 Non Spendable Fund Balance	\$0	\$0	\$0				
<i>Restricted / Reserved:</i>							
4.26 \$25 Taconite	\$0	\$0	\$0				
4.31 Community Education	\$58,739	\$58,740	(\$1)				
4.32 E.C.F.E	\$27,336	\$27,336	\$0				
4.44 School Readiness	\$8,694	\$8,694	\$0				
4.47 Adult Basic Education	\$0	\$0	\$0				
4.52 OPEB Liab Not In Trust	\$0	\$0	\$0				
<i>Restricted:</i>							
4.64 Restricted Fund Balance	\$6,411	\$6,411	\$0				
<i>Unassigned:</i>							
4.63 Unassigned Fund Balance	\$0	\$0	\$0				

Independent School District No. 716
 Belle Plaine, Minnesota
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

Federal Grantor/Program Title	CFDA Number	Expenditures
Department of Agriculture		
<i>Passed through the Minnesota Department of Education</i>		
Child Nutrition Cluster		
Commodities Received (non-cash)	10.555	\$ 43,471
School Breakfast Program	10.553	24,840
National School Lunch Program	10.555	173,328
Total Child Nutrition Cluster		<u>241,639</u>
Total Department of Agriculture		<u>\$ 241,639</u>
Department of Education		
<i>Passed through the Minnesota Department of Education</i>		
Title I Grants to Local Educational Agencies	84.010	84,202
Improving Teacher Quality State Grants	84.367	31,799
<i>Passed through cooperative</i>		
Special Education Grants for Infants & Families	84.181	8,450
Special Education Cluster		
Special Education Grants to States	84.027	312,664
Special Education Preschool Grants	84.173	5,255
Subtotal for Special Education Cluster		<u>317,919</u>
Total Department of Education		<u>442,370</u>
Total Expenditures of Federal Awards		<u><u>\$ 684,009</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, 2014, the District had food commodities totaling \$3,171 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, 2014, 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 11, 2014.

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 results, findings, and questioned costs, 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: 2014-A and 2014-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 no instances 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 results, findings, and questioned costs. 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 11, 2014



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 (District)'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 the District's major federal program for the year ended June 30, 2014. The District's major federal program is identified in the summary of auditor's results section of the accompanying summary of audit results, 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 the District'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 the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, 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, 2014.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered the District'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 District'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 11, 2014

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	No
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 -	None
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B. Findings – Financial Statement Audit

Material Weakness – previously reported items not resolved

2014-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, 2014.
5. Plan to Monitor Completion of Corrective Action: Kelly Smith, Superintendent, will monitor the review of various accounting functions.

2014-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, 2014.
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 - NONE



**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, 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), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Belle Plaine Public Schools (District), as of and for the year ended June 30, 2014 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 11, 2014.

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 uncovered no instances of noncompliance to be reported under MAFA.

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 cursive script that reads "Eide Bailly LLP".

Mankato, Minnesota
December 11, 2014

Payable 2014 & Payable 2015 Levy Compariso (with data pulled from MDE as of 09/23/14)

	13 Payable 14 Levy	Preliminary 14 Payable 15 Levy	Increase/ (Decrease) from 13 Pay 14 Levy	%	L/F
Operating Levy	-	-	-		L
1st Tier Board Approved Ref	212,530.15	208,184.32	(4,345.83)		L
Equity	180,838.16	200,564.50	19,726.34		F
Location Equity	518,295.75	507,697.60	(10,598.15)		L/F
Transition	5,446.76	5,172.77	(273.99)		F
Operating Capital	131,993.97	144,270.70	12,276.73		F
Student Achievement	30,841.16	31,665.29	824.13		F
Integration	13,054.13	19,225.20	6,171.07		F/L
Unemployment	-	1,000.00	1,000.00		L
Safe Schools	43,803.80	64,605.60	20,801.80		F/L
Career/Technical	27,683.90	30,519.83	2,835.93		F
Annual OPEB	-	150,000.00	150,000.00		L
Health & Safety	102,833.62	167,449.84	64,616.22		L
Deferred Maintenance	87,574.32	98,334.88	10,760.56		F
Building Lease	39,790.54	30,208.04	(9,582.50)		L
Adjustments	(126,572.58)	(105,634.88)	20,937.70		F
Total General Fund	1,268,113.68	1,553,263.69	285,150.01	22.49%	
Basic Community Education	74,496.16	74,496.16	-		F
Early Childhood Fam. Ed.	35,842.90	36,162.24	319.34		F
Home Visiting	1,516.80	1,459.20	(57.60)		F
School Age Care	4,000.00	4,000.00	-		L
Adjustments	(171.00)	(253.34)	(82.34)		F
Total Community Education	115,684.86	115,864.26	179.40	0.16%	
Debt Service	2,974,940.91	2,818,932.96	(156,007.95)		L
<i>Reduction for Debt Excess</i>	(189,575.95)	(113,792.12)	75,783.83		L
Alt Facility Bond Debt Service	444,148.00	446,483.10	2,335.10		L
Reduction for Debt Excess	(26,012.67)	(17,467.57)	8,545.10		L
Adjustments	(4,932.35)	172.20	5,104.55		L
Total Debt Service	3,198,567.94	3,134,328.57	(64,239.37)	-2.01%	
Total Levy - All Funds	4,582,366.48	4,803,456.52	221,090.04	4.82%	

L = Local Decision

F = Formula Set by Legislature

	2012	2013	Change	% Increase
Market Value	862,077,500	889,839,600	27,762,100	3.22%
Referendum Market Value	626,517,200	612,103,200	-14,414,000	-2.30%
Net Tax Capacity	9,124,732	9,360,785	236,053	2.59%
Sales Ratio	103.60%	97.60%	-6.00%	-5.79%
Adjusted Net Tax Capacity	8,811,761	9,595,541	783,780	8.89%

Overall Increase in Levy	Proposed Increase 221,090.04
Tax Rate Needed to Cover increase in levy	0.02362
\$150,000 Home Net Tax Capacity	1500
Estimated annual increase in taxes for \$150,000 Home	\$ 35.43

First Reading: 10/27/2014
Second Reading: 11/24/2014
Final Reading: _____

540 STUDENT CLUBS

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for the establishment and *operation of* student clubs.

II. GENERAL STATEMENT OF POLICY

Students are encouraged to establish clubs which comply with state and federal law and are consistent with the school district philosophy and goals.

III. DEFINITIONS

A. Cocurricular Activities

~~Cocurricular activities are activities performed by students that fall outside the realm of the normal curriculum of school education. Although these activities may be student led, they are typically initiated by school faculty or parents.~~

B. Student Clubs

A *student* club is an association of people united by a common interest or goal that exists for voluntary or charitable activities. *Student* clubs are typically student-initiated and student-led.

IV. STUDENT CLUBS IN GENERAL

Student clubs are differentiated into two groups.

A. Not District-Recognized

Groups utilizing district facilities, but not affiliated with the school district shall have access (under *the* Equal Access Policy, *#801*) to district facilities for meeting. These clubs must schedule time and space through the District Community Education Office. Such groups will not have access to announcements and/or advertisement within individual buildings.

B. District-Recognized

The school board will review proposals for clubs wishing to be district-recognized. These clubs will be expected to adhere to Minnesota State High

School League guidelines for good sportsmanship and ethical behavior, along with district policies regarding eligibility. Membership in district-recognized clubs will be open to all students who meet the criteria set forth within each club's constitution. Rights granted to these clubs are:

1. access to building announcements and other means of advertisement within facilities;
2. access to facilities for meetings and activities;
3. ability to sponsor public activities with approval from the building principal and/or Activities Director; and
4. supervision by district-approved advisor.

Responsibilities of these organizations are:

1. maintain an updated, accurate and School Board approved constitution; and
2. ***Submit*** ~~every two years~~, documentation of membership, finances and sponsored activities will be submitted to the Building Principal and/or Activities Director ***every two years***.

V. ORGANIZATIONAL STRUCTURE

Belle Plaine School District students have the opportunity to establish clubs which meet the goals and objectives of the school district. Groups receiving district-recognized status will meet established criteria as follows:

- A. ***Verify a recommended*** minimum membership of ten students;
- B. Supervision by district-approved advisor; and
- C. Organizational constitution submitted to and approved by the School Board.

VI. PROCEDURE FOR OBTAINING DISTRICT-RECOGNITION STATUS

The Belle Plaine School Board reserves the right to grant conditional and/or final approval for district-recognition of clubs. The school board may choose to limit the number of recognized groups according to resource limitations.

- A. Students interested in seeking district-recognition for a club will present a preliminary proposal, including Statement of Purpose, to the Building Principal and/or Activities Director for consideration. This recognition request will then be forwarded to the school board for preliminary consideration.
- B. Once preliminary consideration is granted, the students must write and submit to the school board an organizational constitution which includes the following:
 1. a statement of purpose;
 2. a description of club goals;

3. a description of the leadership structure;
 4. a description of the decision-making process;
 5. a description of anticipated activities to be sponsored by the club; and
 6. a description of any anticipated need for funds or fundraising.
- C. Conditional and/or final approval will be granted by the school board based on the clarity of the club's constitution, and the alignment of the club's purpose and goals with those of the Belle Plaine Public Schools.

VII. REMOVAL OF DISTRICT-RECOGNITION STATUS

Clubs no longer meeting the organizational structure requirements (as indicated in **IV.B.** and **V.** above) will be designated as having Not District-Recognized status.

Cross References: Belle Plaine Policy 801 (Equal Access to School Facilities)

RESOLUTION IN SUPPORT OF LEGISLATIVE ACTION REQUIRING THE
GOVERNOR TO APPOINT THE SCHOOL TRUST LANDS DIRECTOR

- WHEREAS: When it became a state in 1858, the federal government granted Minnesota lands in every township for the benefit of public schools; and
- WHEREAS: The state of Minnesota holds 2.5 million acres of land and an additional 1 million acres of mineral rights in the permanent school fund established in the Minnesota Constitution; and
- WHEREAS: Revenue from these lands is generated through many activities, including sale of timber, wild rice leases, mining leases, state forest campground fees, lakeshore leases, utility licenses, and rents and royalties on taconite iron ore removed from the land; and
- WHEREAS: Interest and dividends from these lands generated \$23,788,089 in 2014 for the education of Minnesota students; and
- WHEREAS: Careful management of the permanent school funds necessary for these lands to continue to produce revenue for education; and
- WHEREAS: M.S. 127A.353 requires a school trust land director to be appointed in the Department of Administration; and
- WHEREAS: In 2014, \$185,000 was appropriated to hire a director in the Department of Administration; and
- WHEREAS: The School Board of Independent School District No. 716 supports the immediate appointment of the school trust lands director; therefore,
- BE IT RESOLVED, that the School Board of Independent School District No. 716, is urging the Governor to appoint the school trust lands director in the Department of Administration, according to law.

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

and the following voted against the same:

and the following abstained:

and the following were absent:

Whereupon said resolution was declared duly passed and adopted. December 15, 2014.

CLERK _____

CHAIR _____

Dave Kreft
Jr High/Sr High Principal
Liann Hanson, Ph.D.
Oak Crest Elementary Principal
Kim DeWitte
Chatfield Elementary Principal
Chuck Keller
Business Manager
Ken Wick
IT Director



Kelly D. Smith, Ed.D., Superintendent

Chad Williams
Special Services Director
Jeff Heine
Buildings & Grounds Director
Nelson Ladd
Community Services Director
Mindy Sparby
Activities Director/Dean of Students
Margot Hansen
Director of Curriculum & Assessment

December 15, 2014

Dear Dr. Smith and School Board,

My wife Allison and I have been offered teaching positions at the American International School of Chennai (AISC) for the 2015-16 and 2016-17 school years. Our short term plans are to remain with AISC for two years and then reevaluate our positions for the 2017-18 school year.

As per state statute, we would like to request a 5 year leave of absence knowing that we may not need the 5 years.

We are grateful for the support the administration and school board has shown in our upcoming endeavors.

We hope you have a wonderful holiday break!

Sincerely,
Peter & Allison Jacobson

122A.46 EXTENDED LEAVES OF ABSENCE.

Subdivision 1. **Teachers defined.** As used in this section, the term "teachers" shall have the meaning given it in section 122A.15, subdivision 1. The term "teachers" also includes any teacher in the classifications included in the professional state residential instructional unit, under section 179A.10, subdivision 2, clause (16).

Subd. 1a. **Appointing authority.** For purposes of teachers included in the professional state residential instructional unit, the term "school board" includes the appointing authority as defined in section 43A.02, subdivision 5.

Subd. 2. **Leave of absence.** The board of any district may grant an extended leave of absence without salary to any full- or part-time elementary or secondary teacher who has been employed by the district for at least five years and has at least ten years of allowable service, as defined in section 354.05, subdivision 13, or the bylaws of the appropriate retirement association or ten years of full-time teaching service in Minnesota public elementary and secondary schools. The duration of an extended leave of absence under this section must be determined by mutual agreement of the board and the teacher at the time the leave is granted and shall be at least three but no more than five years. An extended leave of absence under this section shall be taken by mutual consent of the board and the teacher. If the school board denies a teacher's request, it must provide reasonable justification for the denial.

Subd. 3. **Reinstatement.** Except as provided in subdivisions 7 and 8, a teacher on an extended leave of absence pursuant to this section shall have the right to be reinstated to a position for which the teacher is licensed at the beginning of any school year which immediately follows a year of the extended leave of absence, unless the teacher fails to give the required notice of intention to return or is discharged or placed on unrequested leave of absence or the contract is terminated pursuant to section 122A.40 or 122A.41 while the teacher is on the extended leave. The board is not obligated to reinstate any teacher who is on an extended leave of absence pursuant to this section, unless the teacher advised the board of the intention to return before February 1 in the school year preceding the school year in which the teacher wishes to return or by February 1 in the calendar year in which the leave is scheduled to terminate.

Subd. 4. **Seniority and continuing contract rights.** Any teacher who is reinstated to a teaching position after an extended leave of absence pursuant to this section shall retain seniority and continuing contract rights in the employing district as though the teacher had been teaching in the district during the period of the extended leave. This subdivision shall not be construed to require a board to reinstate a teacher to any particular position or to include the years spent on the extended leave of absence in the determination of a teacher's salary upon return to teaching in this district.

Subd. 5. **Salary.** The years spent by a teacher on an extended leave of absence pursuant to this section shall not be included in the determination of salary upon return to teaching in the district. The credits earned by a teacher on an extended leave of absence pursuant to this section shall not be included in the determination of salary upon return to teaching in the district for a period equal to the time of the extended leave of absence.

Subd. 6. **School board authority.** Nothing within the provisions of this section shall be construed to limit the authority of a school board to grant any teacher a leave of absence which is not subject to the provisions of this section and sections 354.094 and 354A.091.

Subd. 7. **Employment in another district.** A school board shall not be obligated to reinstate a teacher who takes a full-time or part-time position as a teacher in another Minnesota school district while on an

extended leave of absence pursuant to this section. This subdivision shall not apply to a teacher who is employed as a substitute teacher.

Subd. 8. **Superintendent.** A school board shall not be obligated to reinstate a superintendent on an extended leave of absence pursuant to this section to a position in the district.

Subd. 9. **Benefits.** A teacher on an extended leave of absence shall receive all of the health, accident, medical, surgical and hospitalization insurance or benefits, for both the teacher and the teacher's dependents, for which the teacher would otherwise be eligible if not on an extended leave. A teacher shall receive the coverage if such coverage is available from the school district's insurer, if the teacher requests the coverage, and if the teacher either (a) reimburses the district for the full amount of the premium necessary to maintain the coverage within one month preceding the district's payment of the premium, or (b) if the district is wholly or partially self-insured, pays the district, according to a schedule agreed upon by the teacher and the school board, an amount determined by the school board to be the amount that would be charged for the coverage chosen by the teacher if the school board purchased all health, accident, medical, surgical and hospitalization coverage for its teachers from an insurer. A school district may enter into an agreement with the exclusive bargaining representative of the teachers in the district where the district agrees, for an individual teacher, to pay all or a portion of the premium for such coverage. Any such agreement must include a sunset of eligibility to qualify for the payment.

History: 1977 c 447 art 9 s 1; 1978 c 764 s 79-82; 1979 c 334 art 8 s 1-6; 1980 c 609 art 6 s 27; 1981 c 358 art 8 s 1,2; 1983 c 314 art 10 s 1-3; 1Sp1985 c 12 art 6 s 12; art 7 s 23; 1986 c 444; 1987 c 258 s 12; 1989 c 246 s 2; 1990 c 562 art 8 s 31; 1991 c 130 s 27; 1996 c 412 art 13 s 23; 1998 c 397 art 8 s 80-84,101; art 11 s 3; 1999 c 222 art 9 s 2; 2000 c 461 art 11 s 1,2; 1Sp2003 c 12 art 3 s 1