

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

SCHOOL BOARD WORK SESSION & BOARD MEETING
District Office, 130 South Willow Street, Belle Plaine, MN 56011
7:00 PM Monday, December 14, 2015

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. Audit Report for 2014-2015 School Year:

Mr. Keller & Mr. Joel Stencel

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

4. Consensus Items:

Chair Ludvik

1. Previous Board Meeting Minutes:

3

2. Approve Monthly Expenditures:

6

3. Personnel:

4. Student Enrollments:

5. Donations:

22

5. Discussion Items:

1. Superintendent Update:

Dr. Laager

1. Support of MSBA Delegate Assembly Resolution:

Dr. Ryan Laager

23

2. Board Member Reports:

Board Members

3. Building Administrator Reports: 31

6. Action Items:

1. Approve 2014-2015 District Audit: Dr. Laager/Mr. Keller 36

2. Approve 2015 Payable 2016 Levy Proposal: Dr. Laager/Mr. Keller 114

3. Approve BPEA 2015-2017 Contract: Dr. Ryan Laager 115

7. Upcoming Meetings:

8. Adjourn:

Board Clerk

Date

Preliminary Minutes of the Regular Board Meeting

MINUTES WILL NOT BE APPROVED UNTIL THE NEXT BOARD MEETING

The Board of Belle Plaine Public Schools

A Regular Board Meeting of the Board of Belle Plaine Public Schools was held Monday, November 23, 2015, 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 Ludvik on Monday, November 23, 2015 at 6:00 pm at the District Center Board Room with the following members present: Ludvik, Vandermark, Giesen, Gardner, Lenz, O'Brien and Supt. Laager.

2. Acknowledgment of Visitors and Special Presentations:

Chairperson Ludvik will ask if visitors wish to be placed on the Agenda.

2. 1. Volleyball:

Coach Koch and the members of the 2015 State Champion Volleyball team will be present to talk about their championship season.

2. 2. Football:

Coach Johnston and members of the State football team will be present to talk about their season and state tournament run.

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

Chairperson Ludvik 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 Lenz to approve the agenda as presented. Motion carried unanimously.

4. Consensus Items:

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

Presenter: Chair Ludvik

Motion by O'Brien and second by Giesen to approve all of the following consensus items. Motion carried unanimously.

4. 1. Previous Board Meeting Minutes:

Enclosed are the October 26, 2015 Regular Board Meeting and the November 9, 2015 Special Board Meeting minutes for your review and adoption.

4. 2. Approve Monthly Expenditures:

At the board finance meeting, expenditures for the month of November were reviewed. Administration recommends approval of the November 2015 disbursements totaling \$1,344,927.81. This includes board payables of \$218,983.57, hand payables of \$352,690.56, electronic payments of \$763,244.88 and student activity payments of \$10,008.80.

4. 3. Personnel:

Approve the hire of Rebecca Worm as a long term substitute teacher from November 9,

2015 through January 22, 2016.

Approve an Employee Leave Request for Kelly Petrasek, ECSE Teacher, effective March 30, 2016 through June 10, 2016.

4. 4. Student Enrollments:

Approve a LeSueur-Henderson kindergarten resident to attend Belle Plaine Schools effective for the 2016-17 school year.

Approve four Belle Plaine residents, grades 11, 7, 4 and preK, to attend Shakopee Schools effective for the 2015-16 school year.

Approve a Belle Plaine grade 1 resident to attend Prior Lake-Savage Schools for the 2015-16 school year.

Approve a Belle Plaine grade 9 resident to attend Central Public Schools for the 2015-16 school year.

5. Discussion Items:

5. 1. Superintendent Update:

Superintendent Laager will provide updates on current school activities,

Attended the play Miracle on 34th Street on Thursday, November 19th. The performance was outstanding!

Fall sports/activities had a great year and looking forward to the upcoming winter sports/activities season.

Attended on Friday, November 20th the 1st Grade musical performance at Chatfield. Video can be seen on Schoology.

5. 2. Board Member Reports:

Board members will have an opportunity to share information about meetings they have attended over the past month.

Dan Giesen-

Community Services Meeting- Reviewed current policy and programs. Discussed programs that are available and the needs going forward. Plan to do a community survey to asses.

SW Metro Meeting- Reviewed the TSP Facilities study on the condition and overview of the Coops buildings. Reviewed LT Facilities plan. Waiting for one more district to approve intermediate plan to move forward. There is a possibility of expanding the membership as Buffalo has expressed interest in joining. The Gala raised \$35k.

Tracy O'Brien-

Insurance Committee- Met to review the plan financials for 2014-15 year. Everything looks good and we are moving quickly toward the funding goal.

Curriculum Advisory- PS has a waiting list for next school year.

5. 3. Building Administrator Reports:

6. Action Items:

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

It is recommended that the board approve the resolution to authorize issuance of certificates of election and to direct the school district clerk to perform other election related duties. Upon approval of this resolution, certificates of election will be conveyed upon Tracy O'Brien, Diane Skelley and Terry Kahle. In addition, board members-elect will receive a form of acceptance of office and oath of office in the manner recommended within our election manual.

Administration recommends approval of the attached resolution and that the chair & clerk sign certificates of election for each elected candidate.

Presenter: Dr. Ryan Laager

Motion by Gardner and second by Vandermark to approve the resolution authorizing issuance of Certificates of Election for Tracy O'Brien, Diane Skelley and Terry Kahle. Motion carried unanimously with a 6-0 roll call vote.

6. 2. Sub Structure Changes:

Due to the shortage of licensed teacher subs we discussed changing the sub pay structure to attract more subs to come to our district. At the November 9th workshop we reviewed the sub pay structure and the changes. The revised sub pay structure is attached.

Administration recommends the approval of the sub pay structure.

Presenter: Dr. Ryan Laager

Motion by Vandermark and second by Lenz to approve the revised sub pay structure. Motion carried unanimously.

6. 3. World's Best Workforce:

At the November 9th workshop we reviewed the World's Best Work Force Plan for 2015-16. The plan is attached. Administration recommends approval of this plan for 2015-16.

Presenter: Dr. Ryan Laager

Motion by Lenz and second by O'Brien to approve the 2015-16 World's Best Workforce Plan. Motion carried unanimously.

6. 4. December Board Meeting Change:

Due to board member conflicts and the Holiday Season we are proposing to combine the December 14th work session and the December 21st board meeting into one meeting at 7:00 P.M. on December 14th, 2015. The TNT hearing will be held before the board meeting at 6 pm followed by the School Board Finance meeting at 6:30 pm.

Presenter: Dr. Ryan Laager

Motion by Gardner and second by Vandermark to approve changing the date of the December Regular Board Meeting to December 14th at 7:00 PM. Motion carried unanimously.

7. Upcoming Meetings:

Monday, December 14, 6:00 pm TNT Hearing- Board Room

Monday, December 14, 6:30 pm School Board Finance Committee Meeting

Monday, December 14, 7:00 pm School Board Meeting

8. Adjourn:

Motion by Giesen and second by O'Brien to adjourn the meeting at 7:05 pm. Motion carried unanimously.

**Belle Plaine Public Schools
Pre Payment Report**

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	2649	N	AARP	V60601	51115	11.23.2015	345.00	0.00	345.00	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$345.00			
1	2649	N	AARP	V60601	51051	997198	130.00	0.00	130.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$130.00			
1	3753	N	AG POWER ENTEPRISES INC	V60601	51113	731396	357.89	0.00	357.89	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$357.89			
1	4570	N	ALLISON M BURMEISTER	V60601	51093	12.07.2015	254.72	0.00	254.72	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$254.72			
1	6856	N	ANDREA AARSTAD	V60601	51081	10.30.2015	391.00	0.00	391.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$391.00			
1	5407	N	ANDREA ANDERT	V60601	51056	10.23.2015	33.12	0.00	33.12	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$33.12			
1	6820	N	ANDREA RADCLIFF	V60601	51083	T22667555	46.00	0.00	46.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$46.00			
1	4589	N	BANC OF AMERICA LEASING	V60601	51046	79	8,256.74	0.00	8,256.74	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$8,256.74			
1	1125	N	BELLE PLAINE HERALD	V60601	51079	20288	304.75	0.00	304.75	12/07/2015	12/07/2015	12/07/2015
1	1125	N	BELLE PLAINE HERALD	V60601	51080	20287	330.63	0.00	330.63	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$635.38			
1	2700	N	BONITA HENTGES	V60601	51059	10.30.2015	18.98	0.00	18.98	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$18.98			
1	6897	N	BRIAN MAHAFFY, R.P.T.	V60601	51095	03099	215.00	0.00	215.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$215.00			
1	1197	N	BRUCE MATHIOWETZ	V60601	51078	11.24.2015	35.08	0.00	35.08	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$35.08			
1	4514	N	BSN Sports/Collegiate Pacific	V60601	51085	97366350	384.72	0.00	384.72	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$384.72			
1	6896	N	CAROLYN GLEASON	V60601	51073	11.11.2015	75.00	0.00	75.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$75.00			

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	6841	N	CELLBOX INC	V60601	51067	82215	30.00	0.00	30.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$30.00			
1	1240	N	CERISSE MURPHY	V60601	51057	11032015	44.28	0.00	44.28	12/07/2015	12/07/2015	12/07/2015
1	1240	N	CERISSE MURPHY	V60601	51091	11.19.2015	12.08	0.00	12.08	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$56.36			
1	1242	N	CHAD EISCHENS	V60601	51076	11.23.2015	104.83	0.00	104.83	12/07/2015	12/07/2015	12/07/2015
1	1242	N	CHAD EISCHENS	V60601	51120	12.2.2015	2,500.00	0.00	2,500.00	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$2,604.83			
1	1250	N	CHARD TILING & EXCAVATING	V60601	51104	13781	8,397.10	0.00	8,397.10	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$8,397.10			
1	1274	N	COMMUNITY EDUCATION	V60601	51054	10.05.2015	40.00	0.00	40.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$40.00			
1	1321	N	DANIEL SCHMIDT LIGHTING	V60601	51108	6243	303.75	0.00	303.75	12/08/2015	12/08/2015	12/08/2015
1	1321	N	DANIEL SCHMIDT LIGHTING	V60601	51114	6247	487.35	0.00	487.35	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$791.10			
1	5579	N	EDUCATORS BENEFIT CONSULTA	V60601	51075	30119	205.84	0.00	205.84	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$205.84			
1	6478	N	GARDEN & ASSOCIATES INC	V60601	51069	10981	58.30	0.00	58.30	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$58.30			
1	3249	N	GATCHELL IMAGING PRODUCTS	V60601	51121	24790	11,205.03	0.00	11,205.03	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$11,205.03			
1	4840	N	GENERAL PARTS	V60601	51103	5681128	452.44	0.00	452.44	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$452.44			
1	1181	N	GLORIA BRANDT	V60601	51063	11.05.2015	46.00	0.00	46.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$46.00			
1	1575	N	HOMEWARD BOUND THEATRE CC	V60601	51053	11.03.2015	304.00	0.00	304.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$304.00			
1	6898	N	ISD 252	V60601	51087	01.16.2016	330.00	0.00	330.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$330.00			
1	3493	N	JACK SCHUNEMAN	V60601	51102	10.01.2015	6.90	0.00	6.90	12/08/2015	12/08/2015	12/08/2015

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GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	3493	N	JACK SCHUNEMAN	V60601	51088	06.13.2015	172.50	0.00	172.50	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$179.40			
1	6872	N	JACKIE BRAUN	V60601	51048	10192015	74.75	0.00	74.75	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$74.75			
1	1202	N	JANIS BUESGENS	V60601	51049	11302015	12.08	0.00	12.08	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$12.08			
1	6871	N	JENNA EDER	V60601	51068	11.20.2015	348.74	0.00	348.74	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$348.74			
1	4843	N	KRIS ANN KRAUSE	V60601	51135	12.14.2015	196.00	0.00	196.00	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$196.00			
1	3078	N	LAURIE FOGARTY	V60601	51092	12.4.2015	119.48	0.00	119.48	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$119.48			
1	6313	N	LAZEL	V60601	51061	1560373	5,665.42	0.00	5,665.42	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$5,665.42			
1	6767	N	LESUEUR HENDERSON BUS SERV	V60601	51116	238	223.13	0.00	223.13	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$223.13			
1	4134	N	LEXIA LEARNING SYSTEMS	V60601	51077	SIN019785	1,067.20	0.00	1,067.20	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$1,067.20			
1	4666	N	LYLE NOAH	V60601	51065	11.13.2015	70.00	0.00	70.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$70.00			
1	6563	N	MARGOT HANSEN	V60601	51064	10.26.2015	144.90	0.00	144.90	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$144.90			
1	1783	N	MARY KAY LUNDBORG	V60601	51050	11242015	24.15	0.00	24.15	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$24.15			
1	4145	N	MEDICAREBLUE RX	V60601	51089	153100331280	406.50	0.00	406.50	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$406.50			
1	1889	N	MULTILINGUAL WORD INC	V60601	51060	112015-604	90.00	0.00	90.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$90.00			
1	1914	N	NEW PRAGUE AREA SCHOOLS	V60601	51086	01.23.2016	200.00	0.00	200.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$200.00			

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	1934	N	OFFICE DEPOT	V60601	51100	800979598001	79.96	0.00	79.96	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$79.96			
1	1950	N	PAAPE DISTRIB.CO.	V60601	51107	048984	3,344.00	0.00	3,344.00	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$3,344.00			
1	1987	N	POST OFFICE	V60601	51117	11.20.2015	225.00	0.00	225.00	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$225.00			
1	3866	N	RACHELLE KERKOW	V60601	51047	10232015	46.00	0.00	46.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$46.00			
1	6111	N	RAM MUTUAL INSURANCE COMP	V60601	51055	162728	4,133.00	0.00	4,133.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$4,133.00			
1	6827	N	REINHART FOOD SERVICES, LLC	V60601	51074	567298	135.36	0.00	135.36	12/07/2015	12/07/2015	12/07/2015
1	6827	N	REINHART FOOD SERVICES, LLC	V60601	51094	570152	207.61	0.00	207.61	12/07/2015	12/07/2015	12/07/2015
1	6827	N	REINHART FOOD SERVICES, LLC	V60601	51082	570555	301.63	0.00	301.63	12/07/2015	12/07/2015	12/07/2015
1	6827	N	REINHART FOOD SERVICES, LLC	V60601	51133	572924	106.16	0.00	106.16	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$750.76			
1	3380	N	RENEE MALECHA	V60601	51058	10.30.2015	23.17	0.00	23.17	12/07/2015	12/07/2015	12/07/2015
1	3380	N	RENEE MALECHA	V60601	51099	11.30.2015	12.71	0.00	12.71	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$35.88			
1	4612	N	ROCHELLE GRILLA	V60601	51071	11.12.2015	264.51	0.00	264.51	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$264.51			
1	6504	N	ROSETTA STONE LTD	V60601	51066	8283786	145.75	0.00	145.75	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$145.75			
1	6900	N	RUSTY MAY	V60601	51090	12062015	65.00	0.00	65.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$65.00			
1	6893	N	RYAN LAAGER	V60601	51119	12.1.2015	307.51	0.00	307.51	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$307.51			
1	2060	N	SAMUEL FRENCH INC	V60601	51118	275392	135.00	0.00	135.00	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$135.00			
1	2066	N	SCHINDLER ELEVATOR CORP	V60601	51105	8104159152	478.41	0.00	478.41	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$478.41			

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	4423	N	SCOTT COUNTY TREASURER	V60601	51084	IN16887	414.44	0.00	414.44	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$414.44			
1	2872	N	SCOTT RENNE	V60601	51101	12.3.2015	195.31	0.00	195.31	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$195.31			
1	4959	N	SIBEL DIKMEN	V60601	51134	11.16.2015	65.55	0.00	65.55	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$65.55			
1	2122	N	SKATETIME	V60601	51072	9113	3,936.00	0.00	3,936.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$3,936.00			
1	6138	N	SOUTHWEST METRO EDUCATION	V60601	51136	12821	12,159.50	0.00	12,159.50	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$12,159.50			
1	6318	N	STACEY HESS-NORSKOG	V60601	51070	11302015	353.05	0.00	353.05	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$353.05			
1	2153	N	STASNEY ELECTRIC LLC	V60601	51110	29474	287.50	0.00	287.50	12/08/2015	12/08/2015	12/08/2015
1	2153	N	STASNEY ELECTRIC LLC	V60601	51109	29500	2,914.41	0.00	2,914.41	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$3,201.91			
1	2157	N	STEFFEN HARDWARE	V60601	51111	2015.11	60.25	0.00	60.25	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$60.25			
1	2164	N	STIER TRANSPORTATION SERVIC	V60601	51052	100515	197.76	0.00	197.76	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$197.76			
1	3778	N	THE LOCKER GUY	V60601	51106	15303	34.00	0.00	34.00	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$34.00			
1	2254	N	TOWN & COUNTRY GLASS	V60601	51112	9030	153.80	0.00	153.80	12/08/2015	12/08/2015	12/08/2015
							Check Amount:		\$153.80			
1	6231	N	VocabularySpellingCity.com	V60601	51062	367704	520.00	0.00	520.00	12/07/2015	12/07/2015	12/07/2015
							Check Amount:		\$520.00			
							Report Total:		\$75,823.73			

*Does not meet minimum amount
**Exceeds maximum amount

Electronic

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
p605p2	0716	37937	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	N	11/20/2015	N	USD	43,662.88
p605p2	0716	37938	SBC		WX	1	1977	PERA	N	N	11/20/2015	N	USD	12,922.17
p605p2	0716	37939	SBC		WX	1	2330	FEDERAL	N	N	11/20/2015	N	USD	27,688.53
p605p2	0716	37939	SBC		WX	1	2330	FEDERAL	N	N	11/20/2015	N	USD	10,637.96
p605p2	0716	37939	SBC		WX	1	2330	FEDERAL	N	N	11/20/2015	N	USD	45,486.18
p605p2	0716	37940	SBC		WX	1	2331	STATE OF MINNESOTA	N	N	11/20/2015	N	USD	12,349.57
p605p2	0716	37941	SBC		WX	1	2581	MN CHILD SUPPORT CENTER	N	N	11/20/2015	N	USD	545.00
p605p2	0716	37942	SBC		WX	1	2735	MII LIFE - VEBA/HSA	N	N	11/20/2015	N	USD	2,467.71
p605p2	0716	37943	SBC		WX	1	3319	DEPARTMENT OF EMPLOYMENT AND	N	N	11/20/2015	N	USD	7,628.00
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	1,582.26
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	820.00
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	3,366.84
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	100.00
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	2,239.36
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	4,767.40
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	1,723.76
p605p2	0716	37944	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	11/20/2015	N	USD	677.84
p606p1	0716	38034	SBC		WX	1	1873	MN.TEACHERS RETIRE.ASSOC	N	N	12/4/2015	N	USD	43,902.36
p606p1	0716	38035	SBC		WX	1	1977	PERA	N	N	12/4/2015	N	USD	12,243.80
p606p1	0716	38036	SBC		WX	1	2330	FEDERAL	N	N	12/4/2015	N	USD	26,420.64
p606p1	0716	38036	SBC		WX	1	2330	FEDERAL	N	N	12/4/2015	N	USD	10,282.90
p606p1	0716	38036	SBC		WX	1	2330	FEDERAL	N	N	12/4/2015	N	USD	43,967.86
p606p1	0716	38037	SBC		WX	1	2331	STATE OF MINNESOTA	N	N	12/4/2015	N	USD	11,788.38
p606p1	0716	38038	SBC		WX	1	2581	MN CHILD SUPPORT CENTER	N	N	12/4/2015	N	USD	545.00
p606p1	0716	38039	SBC		WX	1	2735	MII LIFE - VEBA/HSA	N	N	12/4/2015	N	USD	1,880.01
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	1,582.26
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	820.00
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	3,550.84
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	100.00
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	2,214.36
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	4,667.40
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	1,723.76
p606p1	0716	38040	SBC		WX	1	5579	EDUCATORS BENEFIT CONSULTANTS	N	N	12/4/2015	N	USD	752.84
P60602	0716	38055	SBC		WX	1	2336	XCEL ENERGY	N	N	12/4/2015	N	USD	7,756.36
P60602	0716	38055	SBC		WX	1	2336	XCEL ENERGY	N	N	12/4/2015	N	USD	7,032.94
P60602	0716	38055	SBC		WX	1	2336	XCEL ENERGY	N	N	12/4/2015	N	USD	4,614.80
P60602	0716	38056	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/7/2015	N	USD	205.15

Electronic

Batch	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Print	Recon	Pay Date	Void	Curr	Amount
P60602	0716	38056	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/7/2015	N	USD	180.37
P60602	0716	38056	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/7/2015	N	USD	104.45
P60602	0716	38056	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/7/2015	N	USD	80.12
P60602	0716	38057	SBC		WX	1	2336	XCEL ENERGY	N	N	12/7/2015	N	USD	403.43
P60602	0716	38058	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/8/2015	N	USD	1,057.56
P60602	0716	38058	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/8/2015	N	USD	1,234.21
P60602	0716	38058	SBC		WX	1	3414	CENTERPOINT ENERGY	N	N	12/8/2015	N	USD	1,344.30
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								Nov 2015 PCARD						72,266.70
								Payroll 11/20/2015						254,883.14
								Payroll 12/04/2015						244,716.23
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Total													\$ 940,987.63	

Nov 2015 Student Activities

Activity	Co	Pmt No	Bank	Check No	Pay Type	Grp	Code	Vendor	Payment Description	Pay Date	Void	Curr	Amount
Concessions	0716	37789	HSAC	7610	CH	3	4879	BELLE PLAINE 4-H	2015 FOOTBALL GAME CLEAN UP	11/5/2015 0	N	USD	450.00
Cross Country	0716	37786	HSAC	7611	CH	3	4721	BELLE PLAINE SCHOOL DISTRICT	SPAGHETTI FEED	11/5/2015 0	N	USD	379.72
Cross Country	0716	37792	HSAC	7612	CH	3	4892	BRAD PEDERSON	Headbands	11/5/2015 0	N	USD	150.00
Concert Choir	0716	37793	HSAC	7613	CH	3	5658	CHERYL GORTON	DRIVE FOR ED CONCESSIONS	11/5/2015 0	N	USD	80.92
JR High Student Council	0716	37796	HSAC	7614	CH	3	6875	CID ENTERTAINMENT	DJ SERVICE	11/5/2015 0	N	USD	275.00
Cross Country	0716	37794	HSAC	7615	CH	3	5842	DEBBIE FOGARTY	KITCHEN HELP	11/5/2015 0	N	USD	100.00
Class of 2016	0716	37788	HSAC	7616	CH	3	4811	EMMA KRUMBEE'S FLORAL	HOMECOMING FLOWERS	11/5/2015 0	N	USD	118.65
FFA	0716	37790	HSAC	7617	CH	3	4882	MN FFA ASSOCIATION	MN FFA DUES	11/5/2015 0	N	USD	695.00
JR High Student Council	0716	37787	HSAC	7618	CH	3	4776	PARK SQUARE THEATRE	Anne Frank Field trip	11/5/2015 0	N	USD	805.00
FFA	0716	37791	HSAC	7619	CH	3	4883	REGION 7 FFA	MEMBER DUES	11/5/2015 0	N	USD	185.00
Tiger Club	0716	37795	HSAC	7620	CH	3	6016	UNIVERSAL ATHLETIC SERVICES INC	SUPERVISOR JACKETS	11/5/2015 0	N	USD	448.00
Tennis	0716	38020	HSAC	7621	CH	3	4733	ANNETTE MOYLAN	banquet supplies	11/30/2015	N	USD	41.57
FFA	0716	38030	HSAC	7622	CH	3	6887	BLUE EARTH AREA FFA	REIMBURSE WITH 2 BP MEMB TO NATL CONV	11/30/2015	N	USD	990.00
FFA	0716	38021	HSAC	7623	CH	3	4748	BRUCE MATHIOWETZ	extra registration for Natls	11/30/2015	N	USD	350.00
JR High Student Council	0716	38029	HSAC	7624	CH	3	6886	CHERRY FUNDRAISING SERVICE	HAPPENINGS BOOK PAYMENT	11/30/2015	N	USD	3,776.00
Football	0716	38022	HSAC	7625	CH	3	4837	FAME AWARDS	Post Season Awards	11/30/2015	N	USD	212.00
SH Band	0716	38024	HSAC	7626	CH	3	5155	GATEWAY TRAVEL	Band Tour Payments	11/30/2015	N	USD	7,498.00
SH Band	0716	38026	HSAC	7627	CH	3	5470	KITTELSON MARKETING COMPANY, INC	Butter Braids	11/30/2015	N	USD	7,324.20
Cross Country	0716	38027	HSAC	7628	CH	3	6083	LISA JAMISON	Brooms	11/30/2015	N	USD	27.96
FFA	0716	38023	HSAC	7629	CH	3	4882	MN FFA ASSOCIATION	H2O CONVENTION	11/30/2015	N	USD	120.00
FFA	0716	38028	HSAC	7630	CH	3	6228	ROCHESTER CITY LINES	BUS FOR NATL CONV	11/30/2015	N	USD	7,969.00
JR High Student Council	0716	38025	HSAC	7631	CH	3	5247	ROSS NELSON	Activity Night Reimbursements	11/30/2015	N	USD	201.74
FFA	0716	38019	HSAC	7632	CH	3	4726	SAM MELLGREN	Nationals Hotel & Gas	11/30/2015	N	USD	156.19
Total												32,353.95	

November 2015 P-Card Statement

Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
KREFT DAVID	409630997	11/14/2015	11/16/2015	11/27/2015	INTERSTATE PARKING 204	10.00
KREFT DAVID	409630998	11/13/2015	11/16/2015	11/27/2015	IMPARK 00200149	10.00
SD BELLE PLAINE	407861547	10/31/2015	10/30/2015	11/27/2015	RVRSIDE EDU *TESTING	1,953.39
SD BELLE PLAINE	408382150	11/3/2015	11/4/2015	11/27/2015	AMAZON MKTPLACE PMTS	45.87
SD BELLE PLAINE	408382151	11/4/2015	11/4/2015	11/27/2015	NCS PEARSON	120.30
SD BELLE PLAINE	408716256	11/4/2015	11/6/2015	11/27/2015	SIMONS WEB	1,881.48
SD BELLE PLAINE	408914670		11/9/2015	11/27/2015		(1,953.39)
SD BELLE PLAINE	408914671		11/9/2015	11/27/2015		(1,881.48)
SD BELLE PLAINE	408716270	11/5/2015	11/6/2015	11/27/2015	COBORN S SUPERSTORE	38.90
SD BELLE PLAINE	408716271	11/5/2015	11/6/2015	11/27/2015	AMAZON.COM AMZN.COM/BI	184.00
SD BELLE PLAINE	408716272	11/6/2015	11/6/2015	11/27/2015	AMAZON MKTPLACE PMTS	93.40
SD BELLE PLAINE	408716273	11/7/2015	11/6/2015	11/27/2015	AMAZON MKTPLACE PMTS	133.90
SD BELLE PLAINE	409185315	11/10/2015	11/12/2015	11/27/2015	SSI*SCHOOL SPECIALTY	83.90
SD BELLE PLAINE	409185316	11/11/2015	11/12/2015	11/27/2015	AMAZON MKTPLACE PMTS	35.00
SD BELLE PLAINE	409752813	11/17/2015	11/17/2015	11/27/2015	RIFTON EQUIPMENT	367.50
SD BELLE PLAINE	409885048	11/17/2015	11/18/2015	11/27/2015	ASHA 3	225.00
SD BELLE PLAINE	410220233	11/20/2015	11/20/2015	11/27/2015	STAGES THEATRE COMPANY	27.00
SD BELLE PLAINE	410220234	11/20/2015	11/20/2015	11/27/2015	SUMMIT PROFESSIONAL ED	379.98
SD BELLE PLAINE	410689681	11/24/2015	11/25/2015	11/27/2015	ASHA 3	225.00
HIGH SCHOOL BELLE PLAINE	407529386	10/27/2015	10/28/2015	11/27/2015	OFFICE DEPOT #1090	42.15
HIGH SCHOOL BELLE PLAINE	407529387	10/27/2015	10/28/2015	11/27/2015	OFFICE DEPOT #1090	128.20
HIGH SCHOOL BELLE PLAINE	407652956	10/28/2015	10/29/2015	11/27/2015	OFFICE DEPOT #1090	174.31
HIGH SCHOOL BELLE PLAINE	407861561	10/30/2015	10/30/2015	11/27/2015	J W PEPPER AND SON INC	164.84
HIGH SCHOOL BELLE PLAINE	408382157	11/3/2015	11/4/2015	11/27/2015	COBORN S SUPERSTORE	71.40
HIGH SCHOOL BELLE PLAINE	408505742	11/4/2015	11/5/2015	11/27/2015	OFFICE DEPOT #1090	91.33
HIGH SCHOOL BELLE PLAINE	408716267	11/6/2015	11/6/2015	11/27/2015	ETYMOTIC RESEARCH	35.90
HIGH SCHOOL BELLE PLAINE	409885046	11/17/2015	11/18/2015	11/27/2015	MHE*MCGRAW-HILL ECOMM	98.17
HIGH SCHOOL BELLE PLAINE	410440371	11/20/2015	11/23/2015	11/27/2015	CONTINENTAL CLAY COMPA	748.15
HIGH SCHOOL BELLE PLAINE	410576463	11/23/2015	11/24/2015	11/27/2015	TIES	330.00
HIGH SCHOOL BELLE PLAINE	410819137	11/25/2015	11/26/2015	11/27/2015	OFFICE DEPOT #1090	170.41
HIGH SCHOOL BELLE PLAINE	410819138	11/25/2015	11/26/2015	11/27/2015	OFFICE DEPOT #1090	53.85
DAVIS KRIS	407861548	10/29/2015	10/30/2015	11/27/2015	COBORN S SUPERSTORE	5.73
DAVIS KRIS	407861549	10/29/2015	10/30/2015	11/27/2015	METRO SALES INC.	3,534.16
DAVIS KRIS	408224608	11/2/2015	11/3/2015	11/27/2015	COBORN S SUPERSTORE	102.68
DAVIS KRIS	408224609	11/2/2015	11/3/2015	11/27/2015	GENESIS TOWN & COUNTRY	2.99
DAVIS KRIS	408382152	11/3/2015	11/4/2015	11/27/2015	INNOVATIVE OFFICE SOLU	45.83

November 2015 P-Card Statement

Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
DAVIS KRIS	408382153	11/3/2015	11/4/2015	11/27/2015	PIZZA PLUS	42.07
DAVIS KRIS	408382154	11/3/2015	11/4/2015	11/27/2015	MAIN STREET DONUTS AND	20.31
DAVIS KRIS	408505737	11/3/2015	11/5/2015	11/27/2015	KWIK TRIP 33000003301	3.21
DAVIS KRIS	408505738	11/3/2015	11/5/2015	11/27/2015	METRO SALES INC.	887.85
DAVIS KRIS	408505739	11/3/2015	11/5/2015	11/27/2015	METRO SALES INC.	713.00
DAVIS KRIS	408716257	11/5/2015	11/6/2015	11/27/2015	WM EZPAY	182.41
DAVIS KRIS	408716258	11/5/2015	11/6/2015	11/27/2015	WM EZPAY	750.99
DAVIS KRIS	408716259	11/5/2015	11/6/2015	11/27/2015	WM EZPAY	850.83
DAVIS KRIS	408716260	11/5/2015	11/6/2015	11/27/2015	WM EZPAY	477.06
DAVIS KRIS	409444688	11/12/2015	11/13/2015	11/27/2015	BIFFS INC	221.14
DAVIS KRIS	410013458	11/19/2015	11/19/2015	11/27/2015	MINNESOTA SCHOOL BOARD	715.00
DAVIS KRIS	410220222	11/19/2015	11/20/2015	11/27/2015	COBORN S SUPERSTORE	12.96
DAVIS KRIS	410220223	11/19/2015	11/20/2015	11/27/2015	SAMSLUB #6311	103.18
DAVIS KRIS	410576461	11/23/2015	11/24/2015	11/27/2015	MAIN STREET DONUTS AND	49.34
DAVIS KRIS	410962114	11/25/2015	11/27/2015	11/27/2015	METRO SALES INC.	3,469.64
HEINE JEFF	407652951	10/27/2015	10/29/2015	11/27/2015	LITANIA SPORTS GROUP I	199.26
HEINE JEFF	407652952	10/29/2015	10/29/2015	11/27/2015	ROC*ROCKLER WDWK HDWE	20.30
HEINE JEFF	407652953	10/28/2015	10/29/2015	11/27/2015	WW GRAINGER	172.08
HEINE JEFF	407652954	10/28/2015	10/29/2015	11/27/2015	KULLY SUPPLY	338.00
HEINE JEFF	407652955	10/27/2015	10/29/2015	11/27/2015	JR Services	125.00
HEINE JEFF	407861550	10/28/2015	10/30/2015	11/27/2015	MENARDS BURNSVILLE MN	71.15
HEINE JEFF	407861551	10/29/2015	10/30/2015	11/27/2015	WW GRAINGER	176.22
HEINE JEFF	407861552	10/29/2015	10/30/2015	11/27/2015	KULLY SUPPLY	624.90
HEINE JEFF	408224611	11/2/2015	11/3/2015	11/27/2015	TRI-DIM FILTER CORP	51.66
HEINE JEFF	408505740	11/4/2015	11/5/2015	11/27/2015	AMAZON MKTPLACE PMTS	46.85
HEINE JEFF	408716261	11/6/2015	11/6/2015	11/27/2015	HILLYARD INC HUTCHINSON	1,149.43
HEINE JEFF	408716262	11/5/2015	11/6/2015	11/27/2015	KULLY SUPPLY	411.25
HEINE JEFF	409185303	11/11/2015	11/12/2015	11/27/2015	SHERWIN WILLIAMS #3169	260.55
HEINE JEFF	409444689	11/13/2015	11/13/2015	11/27/2015	MILLS FLEET FARM 3200	62.64
HEINE JEFF	410013459	11/18/2015	11/19/2015	11/27/2015	PREMIER MOUNTS STORE A	1,587.60
HEINE JEFF	410013460	11/18/2015	11/19/2015	11/27/2015	WW GRAINGER	199.74
HEINE JEFF	410013461	11/18/2015	11/19/2015	11/27/2015	KULLY SUPPLY	814.00
HEINE JEFF	410220224	11/21/2015	11/20/2015	11/27/2015	CABLE WHOLESAL.COM	250.72
HEINE JEFF	410220225	11/20/2015	11/20/2015	11/27/2015	HILLYARD INC HUTCHINSON	3,731.47
HEINE JEFF	410689677	11/24/2015	11/25/2015	11/27/2015	HERMAN S LANDSCAPE SUP	125.00
HEINE JEFF	410689678	11/24/2015	11/25/2015	11/27/2015	GENESIS - BELLE PLAINE	843.95

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Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
HEINE JEFF	410819131	11/25/2015	11/26/2015	11/27/2015	MENARDS BURNSVILLE MN	22.75
HEINE JEFF	410819132	11/25/2015	11/26/2015	11/27/2015	MILLS FLEET FARM 3200	167.89
KELLER CHUCK	407861553	10/29/2015	10/30/2015	11/27/2015	SECURITYMETRICS INC.	792.99
KELLER CHUCK	408382155	11/3/2015	11/4/2015	11/27/2015	VZWRLSS*MY VZ VB P	398.48
KELLER CHUCK	410819133	11/26/2015	11/26/2015	11/27/2015	VZWRLSS*APOCC VISB	946.23
WILLIAMS CHAD	409752809	11/16/2015	11/17/2015	11/27/2015	SAMS CLUB #6311	111.36
MATHIOWETZ BRUCE	407861559	10/30/2015	10/30/2015	11/27/2015	MARKS FEEDSTORE BARD	211.68
MATHIOWETZ BRUCE	408224617	11/1/2015	11/3/2015	11/27/2015	SUPERAMERICA 4720	44.72
MATHIOWETZ BRUCE	408716265	11/5/2015	11/6/2015	11/27/2015	COBORN S SUPERSTORE	36.45
MATHIOWETZ BRUCE	408716266	11/3/2015	11/6/2015	11/27/2015	MAGNETO POWER	259.20
MATHIOWETZ BRUCE	408914672	11/7/2015	11/9/2015	11/27/2015	TRACTOR SUPPLY #1156	46.98
MATHIOWETZ BRUCE	408914673	11/7/2015	11/9/2015	11/27/2015	MICRO CENTER #045 RETA	525.84
MATHIOWETZ BRUCE	409039782	11/9/2015	11/10/2015	11/27/2015	COBORN S SUPERSTORE	35.55
MATHIOWETZ BRUCE	409631001	11/13/2015	11/16/2015	11/27/2015	KWIK TRIP 33000003301	30.03
MATHIOWETZ BRUCE	409752810	11/16/2015	11/17/2015	11/27/2015	HYDRO DIP LLC	99.95
MATHIOWETZ BRUCE	409885044	11/17/2015	11/18/2015	11/27/2015	SAMSCLUB #6311	11.42
MATHIOWETZ BRUCE	409885045	11/17/2015	11/18/2015	11/27/2015	SAMS CLUB #6311	28.86
MATHIOWETZ BRUCE	410220227	11/19/2015	11/20/2015	11/27/2015	KWIK TRIP 33000003301	4.65
MATHIOWETZ BRUCE	410220228	11/19/2015	11/20/2015	11/27/2015	GENESIS TOWN & COUNTRY	32.98
MATHIOWETZ BRUCE	410440370	11/19/2015	11/23/2015	11/27/2015	MAGNETO POWER	51.72
MATHIOWETZ BRUCE	410576462	11/23/2015	11/24/2015	11/27/2015	MIDWEST TECHNOLOGY PRO	474.00
ANDERSON DOUG	407861560	10/29/2015	10/30/2015	11/27/2015	PIZZA PLUS	49.76
ANDERSON DOUG	408382156	11/2/2015	11/4/2015	11/27/2015	BERRY BLENDZ #1	468.00
ANDERSON DOUG	408505741	11/4/2015	11/5/2015	11/27/2015	A. H. HERMEL COMPANY	297.39
ANDERSON DOUG	410819136	11/25/2015	11/26/2015	11/27/2015	A. H. HERMEL COMPANY	266.96
LAAGER RYAN	408224624	11/2/2015	11/3/2015	11/27/2015	ACT*MN Association of	499.00
LAAGER RYAN	410220232	11/19/2015	11/20/2015	11/27/2015	CRAGUNS LODGE AND GOLF	185.25
WICK KEN	407529384	10/27/2015	10/28/2015	11/27/2015	CDW GOVERNMENT	4,751.67
WICK KEN	407529385	10/28/2015	10/28/2015	11/27/2015	AMAZON MKTPLACE PMTS	35.04
WICK KEN	407652948	10/28/2015	10/29/2015	11/27/2015	CDW GOVERNMENT	1,177.40
WICK KEN	407652949	10/28/2015	10/29/2015	11/27/2015	CDW GOVERNMENT	1,669.48
WICK KEN	407652950	10/27/2015	10/29/2015	11/27/2015	THE IDOCTOR LLC	698.40
WICK KEN	407861544	10/29/2015	10/30/2015	11/27/2015	APPLE STORE #R054	185.59
WICK KEN	407861545	10/30/2015	10/30/2015	11/27/2015	AMAZON MKTPLACE PMTS	93.22
WICK KEN	407861546	10/31/2015	10/30/2015	11/27/2015	AMAZON MKTPLACE PMTS	48.02
WICK KEN	408076815	10/31/2015	11/2/2015	11/27/2015	AMAZON MKTPLACE PMTS	28.98

November 2015 P-Card Statement

Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
WICK KEN	408076816	10/31/2015	11/2/2015	11/27/2015	AMAZON MKTPLACE PMTS	59.84
WICK KEN	408382146	11/3/2015	11/4/2015	11/27/2015	APL*APPLEONLINESTOREUS	24.00
WICK KEN	408382147	11/3/2015	11/4/2015	11/27/2015	APL*APPLEONLINESTOREUS	760.00
WICK KEN	408382148	11/3/2015	11/4/2015	11/27/2015	APL*APPLEONLINESTOREUS	760.00
WICK KEN	408382149	11/3/2015	11/4/2015	11/27/2015	APL*APPLEONLINESTOREUS	5,080.00
WICK KEN	408505736	11/5/2015	11/5/2015	11/27/2015	AMAZON.COM AMZN.COM/BI	71.99
WICK KEN	409039781	11/10/2015	11/10/2015	11/27/2015	Amazon.com	27.00
WICK KEN	409885042	11/16/2015	11/18/2015	11/27/2015	THE IDOCTOR LLC	997.20
WICK KEN	410220220	11/20/2015	11/20/2015	11/27/2015	CDW GOVERNMENT	5,253.30
WICK KEN	410220221	11/21/2015	11/20/2015	11/27/2015	AMAZON MKTPLACE PMTS	23.97
WICK KEN	410819130	11/26/2015	11/26/2015	11/27/2015	AMAZON.COM AMZN.COM/BI	40.88
WICK KEN	410962113	11/25/2015	11/27/2015	11/27/2015	APPLE STORE #R054	260.11
DEUTSCH JOE	407652947	10/27/2015	10/29/2015	11/27/2015	SIWEK LUMBER & MILLWOR	105.98
DEUTSCH JOE	408716253	11/5/2015	11/6/2015	11/27/2015	THOMAS TOOL & SUP-BUR	49.48
DEUTSCH JOE	408716254	11/5/2015	11/6/2015	11/27/2015	AMERICAN GLASS & MIRRO	346.92
DEUTSCH JOE	408914669	11/6/2015	11/9/2015	11/27/2015	MIDWAY INDUSTRIAL SUPP	126.20
DEUTSCH JOE	409039779	11/8/2015	11/10/2015	11/27/2015	MENARDS BURNSVILLE MN	93.94
DEUTSCH JOE	409444687	11/13/2015	11/13/2015	11/27/2015	STEFFEN HARDWARE	11.03
DEUTSCH JOE	409752807	11/16/2015	11/17/2015	11/27/2015	STEFFEN HARDWARE	41.01
DEUTSCH JOE	409752808	11/14/2015	11/17/2015	11/27/2015	WOODCRAFT 306	14.99
GROTBERG CAREN	407861543	10/29/2015	10/30/2015	11/27/2015	COBORN S SUPERSTORE	27.52
GROTBERG CAREN	408716255	11/6/2015	11/6/2015	11/27/2015	COBORN S SUPERSTORE	36.86
GROTBERG CAREN	409039780	11/9/2015	11/10/2015	11/27/2015	COBORN S SUPERSTORE	53.09
GROTBERG CAREN	410440368	11/22/2015	11/23/2015	11/27/2015	COBORN S SUPERSTORE	24.88
GROTBERG CAREN	410819129	11/25/2015	11/26/2015	11/27/2015	HAAN CRAFTS	14.15
ACTIVITIES BELLE P	407652957	10/28/2015	10/29/2015	11/27/2015	WAYNE TROPHIES	371.45
ACTIVITIES BELLE P	407652958	10/28/2015	10/29/2015	11/27/2015	KENMARK INC.	514.00
ACTIVITIES BELLE P	407861562	10/30/2015	10/30/2015	11/27/2015	LORING RAMP	17.00
ACTIVITIES BELLE P	408382158	11/2/2015	11/4/2015	11/27/2015	FIVE GUYS - MN#125	60.94
ACTIVITIES BELLE P	408914674	11/6/2015	11/9/2015	11/27/2015	ACDA OF MINNESOTA	96.00
ACTIVITIES BELLE P	408914675	11/6/2015	11/9/2015	11/27/2015	ACDA OF MINNESOTA	240.00
ACTIVITIES BELLE P	409185309	11/11/2015	11/12/2015	11/27/2015	DRAMATIC PUBLISHING CO	11.49
ACTIVITIES BELLE P	409185310	11/10/2015	11/12/2015	11/27/2015	STAGE ACCENTS	727.60
ACTIVITIES BELLE P	409444693	11/11/2015	11/13/2015	11/27/2015	SAMUEL FRENCH INC.	23.24
ACTIVITIES BELLE P	409631002	11/14/2015	11/16/2015	11/27/2015	HOLIDAY INN ST PAUL	1,516.34
ACTIVITIES BELLE P	409752811	11/16/2015	11/17/2015	11/27/2015	KOHL S #0520	163.01

November 2015 P-Card Statement

Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
ACTIVITIES BELLE P	410013462	11/10/2015	11/19/2015	11/27/2015	VISTAPR*VistaPrint.com	(6.21)
ACTIVITIES BELLE P	410013463	11/18/2015	11/19/2015	11/27/2015	STAGE ACCENTS	83.00
ACTIVITIES BELLE P	410220229	11/20/2015	11/20/2015	11/27/2015	AMAZON MKTPLACE PMTS	139.70
ACTIVITIES BELLE P	410220230	11/20/2015	11/20/2015	11/27/2015	AMAZON MKTPLACE PMTS	206.60
ACTIVITIES BELLE P	410576464	11/23/2015	11/24/2015	11/27/2015	AMAZON MKTPLACE PMTS	28.71
ACTIVITIES BELLE P	410819139	11/24/2015	11/26/2015	11/27/2015	LEAGUEATHLETICS.COM LL	500.00
CHEVALIER MINDY	409185301	11/10/2015	11/12/2015	11/27/2015	ACT*MN Association of	299.00
CHEVALIER MINDY	409185302	11/10/2015	11/12/2015	11/27/2015	CRAGUNS LODGE AND GOLF	125.00
CHEVALIER MINDY	409630996	11/14/2015	11/16/2015	11/27/2015	INTERSTATE PARKING 204	10.00
CHEVALIER MINDY	410013457	11/18/2015	11/19/2015	11/27/2015	CRAGUNS LODGE AND GOLF	60.25
COMM ED BELLE PLAINE	407529388	10/27/2015	10/28/2015	11/27/2015	USPS 26073001733418328	15.85
COMM ED BELLE PLAINE	407652959	10/28/2015	10/29/2015	11/27/2015	WM SUPERCENTER #5992	53.78
COMM ED BELLE PLAINE	407652960	10/28/2015	10/29/2015	11/27/2015	PATHWAYSWARENESSFNDTN	11.00
COMM ED BELLE PLAINE	407861563	10/29/2015	10/30/2015	11/27/2015	COBORN S SUPERSTORE	12.87
COMM ED BELLE PLAINE	407861564	10/29/2015	10/30/2015	11/27/2015	USPS 26073001733418328	6.02
COMM ED BELLE PLAINE	408382161	11/3/2015	11/4/2015	11/27/2015	STEFFEN HARDWARE	7.50
COMM ED BELLE PLAINE	408505744	11/4/2015	11/5/2015	11/27/2015	USPS 26073001733418328	497.12
COMM ED BELLE PLAINE	408505745	11/3/2015	11/5/2015	11/27/2015	ORIENTAL TRADING CO	(58.94)
COMM ED BELLE PLAINE	408716269	11/5/2015	11/6/2015	11/27/2015	IN *GREEN MILL PLYMOUT	527.67
COMM ED BELLE PLAINE	409039783	11/9/2015	11/10/2015	11/27/2015	COBORN S SUPERSTORE	12.87
COMM ED BELLE PLAINE	409039784	11/10/2015	11/10/2015	11/27/2015	LAKE CRYSTAL COACHES	775.00
COMM ED BELLE PLAINE	409185312	11/11/2015	11/12/2015	11/27/2015	COBORN S SUPERSTORE	9.56
COMM ED BELLE PLAINE	409185313	11/10/2015	11/12/2015	11/27/2015	USPS 26073001733418328	3.62
COMM ED BELLE PLAINE	409185314	11/11/2015	11/12/2015	11/27/2015	SQ *DEVINE TOUCH MASSA	30.00
COMM ED BELLE PLAINE	409444696	11/12/2015	11/13/2015	11/27/2015	USPS 26073001733418328	27.90
COMM ED BELLE PLAINE	409444697	11/11/2015	11/13/2015	11/27/2015	ORIENTAL TRADING CO	601.00
COMM ED BELLE PLAINE	409752812	11/16/2015	11/17/2015	11/27/2015	USPS 26073001733418328	9.67
COMM ED BELLE PLAINE	409885047	11/17/2015	11/18/2015	11/27/2015	USPS 26073001733418328	3.06
COMM ED BELLE PLAINE	410013467	11/18/2015	11/19/2015	11/27/2015	COBORN S SUPERSTORE	35.60
COMM ED BELLE PLAINE	410013468	11/18/2015	11/19/2015	11/27/2015	INNOVATIVE OFFICE SOLU	104.97
COMM ED BELLE PLAINE	410013469	11/17/2015	11/19/2015	11/27/2015	ORIENTAL TRADING CO	101.52
COMM ED BELLE PLAINE	410220231	11/20/2015	11/20/2015	11/27/2015	USPS 26073001733418328	8.98
COMM ED BELLE PLAINE	410689680	11/24/2015	11/25/2015	11/27/2015	USPS 26073001733418328	7.00
COMM ED BELLE PLAINE	410819141	11/25/2015	11/26/2015	11/27/2015	OLD LOG THEATRE	330.00
ELEMENTARY CHATFIELD	408076817	11/2/2015	11/2/2015	11/27/2015	SSI*SCHOOL SPECIALTY	215.52
ELEMENTARY CHATFIELD	408076818	10/30/2015	11/2/2015	11/27/2015	LAKESHORE LEARNING MAT	120.72

November 2015 P-Card Statement

Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
ELEMENTARY CHATFIELD	408382159	11/3/2015	11/4/2015	11/27/2015	OFFICEMAX CT*IN#715954	12.73
ELEMENTARY CHATFIELD	408382160	11/3/2015	11/4/2015	11/27/2015	LAKESHORE LEARNING #23	95.34
ELEMENTARY CHATFIELD	408505743	11/4/2015	11/5/2015	11/27/2015	LAKESHORE LEARNING #23	(6.47)
ELEMENTARY CHATFIELD	408716268	11/6/2015	11/6/2015	11/27/2015	OFFICEMAX CT*IN#796663	4.03
ELEMENTARY CHATFIELD	409185311	11/10/2015	11/12/2015	11/27/2015	OFFICEMAX CT*IN#840454	7.00
ELEMENTARY CHATFIELD	409444694	11/12/2015	11/13/2015	11/27/2015	OFFICEMAX CT*IN#878199	47.27
ELEMENTARY CHATFIELD	409444695	11/12/2015	11/13/2015	11/27/2015	SSI*SCHOOL SPECIALTY	126.39
ELEMENTARY CHATFIELD	410013464	11/18/2015	11/19/2015	11/27/2015	SDE INC	388.00
ELEMENTARY CHATFIELD	410013465	11/18/2015	11/19/2015	11/27/2015	OFFICEMAX CT*IN#983961	4.62
ELEMENTARY CHATFIELD	410013466	11/18/2015	11/19/2015	11/27/2015	OFFICEMAX CT*IN#984560	28.33
ELEMENTARY CHATFIELD	410576465	11/23/2015	11/24/2015	11/27/2015	OFFICEMAX CT*IN#057053	23.28
ELEMENTARY CHATFIELD	410576466	11/23/2015	11/24/2015	11/27/2015	TIES	330.00
ELEMENTARY CHATFIELD	410689679	11/24/2015	11/25/2015	11/27/2015	Amazon.com	54.90
ELEMENTARY CHATFIELD	410819140	11/24/2015	11/26/2015	11/27/2015	DEMCO INC	49.84
ELEMENTARY CHATFIELD	410962115	11/27/2015	11/27/2015	11/27/2015	SCHOLASTIC INC. KEY 6	179.10
ELEMENTARY OAK CREST	407861554	10/29/2015	10/30/2015	11/27/2015	COBORN S SUPERSTORE	39.99
ELEMENTARY OAK CREST	407861555	10/30/2015	10/30/2015	11/27/2015	COBORN S SUPERSTORE	285.00
ELEMENTARY OAK CREST	407861556	10/29/2015	10/30/2015	11/27/2015	AMAZON MKTPLACE PMTS	12.16
ELEMENTARY OAK CREST	407861557	10/31/2015	10/30/2015	11/27/2015	AMAZON MKTPLACE PMTS	39.89
ELEMENTARY OAK CREST	407861558	10/29/2015	10/30/2015	11/27/2015	PENDERS MUSIC CO	181.08
ELEMENTARY OAK CREST	408716263	11/6/2015	11/6/2015	11/27/2015	SQ *ART EDUCATORS OF M	200.00
ELEMENTARY OAK CREST	408716264	11/5/2015	11/6/2015	11/27/2015	AMERICAN ASSOC OF SCHO	1,000.00
ELEMENTARY OAK CREST	409185304	11/11/2015	11/12/2015	11/27/2015	AMAZON MKTPLACE PMTS	115.94
ELEMENTARY OAK CREST	409185305	11/11/2015	11/12/2015	11/27/2015	AMAZON MKTPLACE PMTS	6.47
ELEMENTARY OAK CREST	409185306	11/11/2015	11/12/2015	11/27/2015	AMAZON MKTPLACE PMTS	10.71
ELEMENTARY OAK CREST	409185307	11/10/2015	11/12/2015	11/27/2015	CLANCY S BAR AND PIZZA	11.90
ELEMENTARY OAK CREST	409185308	11/10/2015	11/12/2015	11/27/2015	CLANCY S BAR AND PIZZA	59.70
ELEMENTARY OAK CREST	409444690	11/12/2015	11/13/2015	11/27/2015	AMAZON MKTPLACE PMTS	24.82
ELEMENTARY OAK CREST	409444691	11/12/2015	11/13/2015	11/27/2015	AMAZON MKTPLACE PMTS	69.22
ELEMENTARY OAK CREST	409444692	11/13/2015	11/13/2015	11/27/2015	AMAZON MKTPLACE PMTS	4.00
ELEMENTARY OAK CREST	409630999	11/15/2015	11/16/2015	11/27/2015	Amazon.com	8.24
ELEMENTARY OAK CREST	409631000	11/15/2015	11/16/2015	11/27/2015	AMAZON MKTPLACE PMTS	177.06
ELEMENTARY OAK CREST	409885043	11/17/2015	11/18/2015	11/27/2015	BLUE 84 SPIRIT BY LAKE	1,501.52
ELEMENTARY OAK CREST	410220226	11/19/2015	11/20/2015	11/27/2015	BRAINPOP	1,695.00
ELEMENTARY OAK CREST	410440369	11/21/2015	11/23/2015	11/27/2015	COBORN S SUPERSTORE	22.08
ELEMENTARY OAK CREST	410819134	11/26/2015	11/26/2015	11/27/2015	AMAZON MKTPLACE PMTS	101.23

November 2015 P-Card Statement

Card Holder	Transaction ID	Transaction Date	Processing Date	Statement Date	Merchant Name	Transaction Amount
ELEMENTARY OAK CREST	410819135	11/17/2015	11/26/2015	11/27/2015	MN HISTORICAL SOCIETY	(170.00)
HANSON LIANN	409444698	11/13/2015	11/13/2015	11/27/2015	INTERSTATE PARKING 204	10.00
HANSON LIANN	409631003	11/14/2015	11/16/2015	11/27/2015	IMPARK00200090U	15.00
HANSON LIANN	409631004	11/13/2015	11/16/2015	11/27/2015	HOMETOWN INN SUITES	75.15
HANSON LIANN	410576467	11/23/2015	11/24/2015	11/27/2015	SAMS CLUB #6311	136.36

Total	72,266.70
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Chuck Keller
Business Manager
Margot Hansen
Curriculum & Assessment Director
Ken Wick
IT Director



Chad Williams
Special Services Director
Jeff Heine
Buildings & Grounds Director
Chad Eischens
Activities & Recreation Director

DATE OF BOARD MEETING: December 14, 2015
 SUBJECT: Gifts and Donations
 RECOMMENDATION: Approve

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

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

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

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

DETAIL OF GIFTS/DONATIONS:

Date	Donor	Item and Nature of Donation/Gift	Amount
10.09.2015	BP Elementary PTO	Chatfield – Kindergarten and Begingergarten	286.28
10.09.2015	BP Elementary PTO	Chatfield – Grade 1 Plant Mobile	771.00
10.12.2015	BP Elementary PTO	Chatfield – Conference Meals	150.00
10.21.2015	BP Elementary PTO	Chatfield – Grade 1 Author Visit	60.00
10.12.2015	BP Elementary PTO	Oak Crest – Conference Meals	150.00
11.05.2015	Matt Saxe Chevrolet	Jr/Sr High – Football Admission at 10/14 game	400.00
11.19.2015	BP Lions Club	Oak Crest – Wolf Ridge Scholarships	600.00
11.19.2015	Scott Cty Pork Producers	Oak Crest – Wolf Ridge Scholarships	340.00
11.19.2015	Schwann’s	Oak Crest – Wolf Ridge Scholarships	23.57
11.20.2015	BP Elementary PTO	Oak Crest – Grade 5 Store	280.00
11.20.2015	BP Elementary PTO	Oak Crest – Grade 4 Spelling City App	212.00
11.20.2015	BP Elementary PTO	Oak Crest – Brain Pop	1118.00
11.20.2015	BP Elementary PTO	Oak Crest – Caroling to Kingsway	109.74
11.20.2015	BP Elementary PTO	Oak Crest – Roller Skating Unit	3936.00
11.23.2015	BP Elementary PTO	Chatfield – Brain Pop	882.72
11.23.2015	BP Elementary PTO	Chatfield – Busing for PTO Celebration	493.83
11.23.2015	BP Elementary PTO	Chatfield – PhyEd	200.00

Members of MSBA 2015 Delegate Assembly established the following resolutions (14 passed of the 20 submitted)

SCHOOL FINANCE – STATE AID

RESOLUTION NUMBER ONE
REQUIREMENT FOR ANY EXPANSION OF EARLY EDUCATION
(PASSED: YES - 93; NO - 4)

Submitted by MSBA Board of Directors

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO ENSURE THAT ANY EXPANSION OF THE EARLY EDUCATION PROGRAM ALLOW FOR FLEXIBILITY IN THE IMPLEMENTATION, STRUCTURE, STAFFING AND TIMING, AS WELL AS APPROPRIATING ADEQUATE AND EQUITABLE RESOURCES FOR ADDITIONAL AGE-APPROPRIATE CLASSROOMS AND FULLY FUND TRANSPORTATION COSTS IN ORDER TO MEET THE NEEDS OF THE LOCAL COMMUNITY.

Recommend Passage

RESOLUTION NUMBER ONE A
FULLY FUND SCHOOL-BASED FOUR YEAR OLD PROGRAM
(WITHDRAWN)

Submitted by North Branch Area School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO FULLY FUND ANY ADDITIONAL SCHOOL-BASED FOUR YEAR OLD PROGRAMMING THAT INCLUDES COSTS FOR FACILITIES, TRANSPORTATION, STAFF, AND SUPPLIES.

Recommend Opposition in Lieu of MSBA Board Resolution #1

RESOLUTION NUMBER TWO
SUPPORT FOR GUIDANCE COUNSELORS IN MIDDLE AND HIGH SCHOOL
(FAILED: YES - 53; NO - 63)

Submitted by Red Wing School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO SUPPORT AND FUND ADDITIONAL GUIDANCE COUNSELORS IN THE HIGH SCHOOLS AND MIDDLE SCHOOLS TO MEET THE THREE GOALS OF THE WORLD'S BEST WORKFORCE LEGISLATION: 1) CLOSE THE ACHIEVEMENT GAPS AMONG STUDENTS, 2) PREPARE ALL STUDENTS FOR CAREER AND COLLEGE READINESS, AND 3) ENSURE ALL STUDENTS GRADUATE FROM HIGH SCHOOL.

Recommend Opposition, in Lieu of Present Policy

SCHOOL FINANCE – STATE AID

RESOLUTION NUMBER THREE
REVENUE FOR RESEARCH BASED PRACTICES TO CLOSE ACHIEVEMENT GAP
(FAILED: YES - 35; NO - 81)

Submitted by Mahtomedi School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO ALLOCATE FUNDS FOR DISTRICTS TO DO ACTION RESEARCH ABOUT THE ACHIEVEMENT GAP AND APPLYING SOLUTIONS.

Recommend Passage

RESOLUTION NUMBER FOUR
GENERAL EDUCATION DISPARITY AID
(PASSED: YES - 101; NO - 15)

Submitted by Farmington Area School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO PROVIDE GENERAL EDUCATION DISPARITY AID.

Recommend Passage

RESOLUTION NUMBER FIVE
FUNDING FOR EL STUDENTS
(PASSED: YES - 100; NO - 14)

Submitted by Mankato Area School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO SUPPORT THE SEVEN-YEAR FUNDING TIMEFRAME FOR EL STUDENTS BASED ON THE NEED FOR ACQUISITION OF ACADEMIC PROFICIENCY.

Recommend Passage

TAXATION – LEVIES

RESOLUTION NUMBER SIX
EXPAND USE OF LONG-TERM FACILITIES MAINTENANCE REVENUE
(PASSED: YES - 111; NO - 6)

Submitted by MSBA Board of Directors

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO EXPAND THE ALLOWED USE OF LONG-TERM FACILITIES MAINTENANCE REVENUE.

Recommend Passage

TAXATION – LEVIES

RESOLUTION NUMBER SEVEN
ADJUSTMENT TAX BASE FOR FACILITIES MAINTENANCE
(PASSED, AS AMENDED: YES - 100; NO - 14)

Submitted by Robert Moller, New London-Spicer School Board Member and Member of the Delegate Assembly

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE THAT THE CALCULATION FOR SEASONAL/RECREATIONAL PROPERTY IN THE TAX BASE USED FOR THE LONG-TERM FACILITIES MAINTENANCE REVENUE PROGRAM BE REDUCED SO THAT DISTRICTS WITH HIGH CONCENTRATIONS OF SEASONAL/RECREATIONAL PROPERTY QUALIFIES FOR EQUALIZATION AID ADJUSTED TO COVER THE REMOVAL OF SEASONAL/RECREATIONAL PROPERTY FROM THE TAX BASE AND INCREASE THE EQUALIZATION FACTOR ENOUGH TO ENSURE OTHER SCHOOL DISTRICTS ARE NOT PENALIZED BY THE CHANGE.

Recommend Passage, if amended

RESOLUTION NUMBER EIGHT
SCHOOL TICKETS AND ADMISSIONS SALES TAX EXEMPTION MADE PERMANENT
(PASSED: YES - 109; NO - 4)

Submitted by North Branch Area School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO MAKE PERMANENT THE SALES TAX EXEMPTION FOR ADMISSIONS TO ALL MINNESOTA STATE HIGH SCHOOL LEAGUE (MSHSL) EVENTS. THE AMOUNT OF SALES TAX EXEMPTION WOULD BE TRANSFERRED TO A NONPROFIT CHARITABLE FOUNDATION TO ASSIST STUDENTS IN HIGH SCHOOL EXTRACURRICULAR ACTIVITIES.

Recommend Passage

RESOLUTION NUMBER NINE
AGRICULTURE PROPERTY TAX INEQUITY
(PASSED: YES - 100; NO - 11)

Submitted by Worthington School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO PROVIDE LEADERSHIP IN ADDRESSING THE ISSUE OF SCHOOL BOND REFERENDUM ISSUES AND PROVIDE SOLUTIONS THAT WILL SUPPORT A MORE EQUITABLE APPROACH IN REFERENCE TO AGRICULTURAL TAXES.

Recommend Passage

SCHOOL BOARD – EMPLOYEE RELATIONS

RESOLUTION NUMBER TEN
MERGE THE TEACHER DEVELOPMENT AND EVALUATION AND ALTERNATIVE
TEACHER PERFORMANCE PAY SYSTEM

(PASSED: YES - 89; NO - 23)

Submitted by MSBA Board of Directors

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO MERGE THE TEACHER DEVELOPMENT (TDE) AND EVALUATION AND ALTERNATIVE TEACHER PROFESSIONAL PAY SYSTEM (ATPPS).

Recommend Passage

RESOLUTION NUMBER ELEVEN
SCIENCE TEACHER LICENSE ADJUSTMENT

(PASSED: YES - 96; NO - 19)

Submitted by Red Lake Falls and Red Lake County Central School Boards

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO MAKE ADJUSTMENTS TO MINNESOTA RULE 8710.4770 TEACHERS OF SCIENCE ENDORSEMENT LICENSURE BY EXAMINATION, TO MAKE IT POSSIBLE UNDER THIS RULE FOR TEACHERS WITH A 9-12 SCIENCE LICENSE TO ADD BY EXAMINATION ADDITIONAL SCIENCE LICENSE FOR 7-12.

Recommend Passage

RESOLUTION NUMBER TWELVE
REMOVING A SCHOOL BOARD MEMBER

(FAILED: YES - 27; NO - 84)

Submitted by Art Johnston & Harry Welty Duluth School Board Members; Martha Van Denburgh, St. Francis School Board Members and Mike Line, Barnum School Board Member

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO REPEAL M.S. 123B.09 SUBDIVISION 9, REMOVING SCHOOL BOARD MEMBERS.

Recommend Opposition

GOVERNANCE

RESOLUTION NUMBER THIRTEEN
SCHOOL BOARD VACANCY
(PASSED: YES - 103; NO - 4)

Submitted by MSBA Board of Directors

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO REPEAL M.S. 123B.095 "VACANCY IN THE OFFICE OF SCHOOL BOARD MEMBER."

Recommend Passage

RESOLUTION NUMBER FOURTEEN
MINNESOTA STATE HIGH SCHOOL LEAGUE (MSHSL) ACTIVITIES QUALIFY FOR GRADUATION CREDITS
(FAILED: YES - 24; NO - 89)

Submitted by New London-Spicer School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO ALLOW A STUDENT PARTICIPATING IN A MINNESOTA STATE HIGH SCHOOL LEAGUE (MSHSL) SPONSORED ATHLETIC OR FINE ARTS ACTIVITY MAY FULFILL A PHYSICAL EDUCATION OR ARTS CREDIT REQUIREMENT.

Recommend Passage

RESOLUTION NUMBER FIFTEEN
EXPANSION OF INNOVATION ZONE WAIVERS
(PASSED: YES - 88; NO - 21)

Submitted by Farmington Area School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO PROVIDE THE EDUCATION COMMISSIONER MORE AUTHORITY IN EXEMPTING DISTRICTS FROM STATE STATUTES TO ACHIEVE INNOVATION ZONE GOALS.

Recommend Passage

EDUCATION PROGRAMS

RESOLUTION NUMBER SIXTEEN
EXPAND THE TEACHER LOAN FORGIVENESS PROGRAM
(PASSED: YES - 74; NO - 32)

Submitted by MSBA Board of Directors

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO EXPAND THE TEACHER LOAN FORGIVENESS PROGRAM TO HELP ADDRESS THE LONG-TERM TEACHER SHORTAGE.

Recommend Passage

Amendment to Resolution #17

RESOLUTION NUMBER SEVENTEEN
CONCURRENT ENROLLMENT
(PASSED AS AMENDED: YES - 92; NO - 11)

(Submitted by Park Rapids Area)

~~**BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO HALT ESTABLISHMENT OF A POLICY WHICH WOULD REQUIRE CONCURRENT ENROLLMENT TEACHERS TO HAVE A MASTERS DEGREE IN THE CONTENT AREA OR 18 GRADUATE CREDITS IN THE SUBJECT AREA THEY ARE TEACHING.**~~

WHEREAS, MINNESOTA PUBLIC SCHOOL DISTRICTS HAVE AN EXEMPLARY HISTORY OF PRODUCING STUDENTS WHO ARE COLLEGE OR CAREER READY, AND

WHEREAS, THE CONCURRENT ENROLLMENT/COLLEGE IN THE CLASSROOM (CE/CIS) PROGRAMS IN MINNESOTA PUBLIC SCHOOL DISTRICTS CONTINUE TO PROVIDE A HIGH STANDARD OF EDUCATIONAL OPPORTUNITIES FOR MINNESOTA STUDENTS,

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO ENGAGE THE HIGHER LEARNING COMMISSION (HLC) IN DISCUSSIONS TO EXPLORE AND FIND ALTERNATIVE APPROACHES TO THE CURRENT HLC POLICY RELATED TO HIGH SCHOOL CE/CIS INSTRUCTORS AND TO PROVIDE FINANCIAL ASSISTANCE TO MITIGATE THE EFFECT OF THE POLICY REQUIREMENTS PUT FORTH BY THE HLC TO MAINTAIN THE STRUCTURE AND HIGH STANDARDS FOR CE/CIS INSTRUCTORS.

EDUCATION PROGRAMS

RESOLUTION NUMBER EIGHTEEN
REGIONAL TASK FORCES TO RESOLVE HIGHER LEARNING COMMISSION (HLC)
FACULTY QUALIFICATIONS FOR CONCURRENT ENROLLMENT
(PASSED: YES - 71; NO - 27)

Submitted by Mahtomedi School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO CREATE A REGIONAL TASK FORCE TO RESOLVE THE FACULTY REQUIREMENTS FOR CONCURRENT ENROLLMENT PROGRAM.

Without Recommendation

RESOLUTION NUMBER NINETEEN
COMPREHENSIVE MENTAL HEALTH SERVICES
(FAILED: YES - 30; NO - 74)

Submitted by Faribault School Board

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO PROVIDE SUPPORT FOR THE TRAINING OF SCHOOL STAFF ON MENTAL HEALTH ISSUES, COMPREHENSIVE SCHOOL-BASED MENTAL HEALTH SERVICES AND BUILDING LINKS BETWEEN SCHOOLS AND THE COMMUNITY MENTAL HEALTH SYSTEM. CHILDREN AND YOUTH WITH MENTAL ILLNESS SHOULD GET THE CARE THEY NEED TO KEEP THEIR LIVES ON TRACK AND TO ULTIMATELY LEAD INDEPENDENT AND PRODUCTIVE ADULT LIVES.

Recommend Opposition

Amendment to Resolution #19

(FAILED: YES - 38; NO - 57)

BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES THE LEGISLATURE TO INCREASE FUNDING TO THE SCHOOL-LINKED MENTAL HEALTH GRANT SO THAT AGENCIES CAN PROVIDE ON-SITE MENTAL HEALTH PRACTITIONERS IN EACH MINNESOTA PUBLIC AND CHARTER SCHOOL. REIMBURSE THE ACTUAL COST OF MENTAL HEALTH SERVICES PROVIDED THROUGH CHILDREN'S THERAPY SERVICES AND SUPPORTS (CTSS) AND PAID BY MEDICAL ASSISTANCE (MA) TO THE ACTUAL COST OF THE SERVICES RATHER THAN HALF OF THE MA ALLOWABLE RATE. IN ADDITION, REQUIRE PRIVATE INSURANCE TO PAY FOR THE SERVICES PROVIDED THROUGH CTSS.

EDUCATION PROGRAMS

RESOLUTION NUMBER TWENTY
RESCIND SEAT TIME REQUIREMENTS
(FAILED: YES - 26; NO - 79)

Submitted by Farmington Area School Board

**BE IT RESOLVED, THAT THE MINNESOTA SCHOOL BOARDS ASSOCIATION URGES
THE LEGISLATURE TO RESCIND SEAT TIME REQUIREMENTS FOR
MINNESOTA HIGH SCHOOL STUDENTS.**

Recommend Opposition in Lieu of Present Policy

Dave Kreft
Jr High/Sr High Principal
Mindy Chevalier
Assistant Jr High/Sr High Principal
Liann Hanson, Ph.D.
Oak Crest Elementary Principal
Kim DeWitte
Chatfield Elementary Principal
Chad Williams
Special Services Director



Ryan Laager, Ed.D., Superintendent

Chad Eischens
Activities & Recreation Director
Margot Hansen
Curriculum & Assessment Director
Jeff Heine
Buildings & Grounds Director
Chuck Keller
Business Manager
Ken Wick
IT Director

December Board Report

Belle Plaine School District #0716 Special Services Department Update:

- Wrapping up on District Workload Analysis for 2015-2016 School year.
- Attended monthly SW Metro Directors' and Regional Director's Meeting on Friday, December 11, 2015.
- Currently training district special education staff on Monitoring and Compliance for our self-review process of district special education IEP and evaluation paperwork.
 - District currently has 12 files needing to submit into MDE.
- Continuing observations of paraprofessionals.
- Continuing to hold monthly meetings with school nurses, social counselors/504 managers, SLP's, and special education departments to maintain consistent and constant communication among all teams.
- Attended the December Director's Forum.

Board Report
December 14, 2015
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 again to Mrs. Fogarty and the Begindergarten kiddos for welcoming visitors. In the past 1½ years we have had visitors from Farmington, North Branch, Annandale, Byron, Lake Crystal, and NRHEG. New Ulm, Madelia will be visiting later this school year. We have also had phone conversations with several other districts.
- Thank you to all the classroom teachers for completing your FAST reading certifications.
- Thank you to Mrs. Young and Mrs. Graff for all your work with the Turkey Trot.

Acceleration:

- Professional Learning Communities: The teams have completed their common learning targets. Each team is ensuring viability through the common learning targets. The teams are also moving forward with talking about proficiency scales and looking at their current assessments to ensure that the questions asked are aligned with the learning targets being taught.
- We are thankful to have been provided the opportunity to move forward with A to Z and RAZ kids. Several teachers already have their students enrolled and are moving forward with using this program to provide targeted reading opportunities for all kids. The other great thing is that the students are able to listen to reading and provide reading samples using their ipads.

Anticipation:

- We are starting to receive Kindergarten and Begindergarten information from families for the 2016-2017 school year. We are sending home a second letter to families December 21.
- We will have our annual Chatfield Christmas sing along on Tuesday, December 22, 2015 from 2:30-3:00 as a way to celebrate the holidays. We are encouraging all staff and student to wear holiday colors.
- December 21 is CRAZY CHRISTMAS DRESS-UP DAY!

**Belle Plaine High School
School Board Report
Submitted by Margot Hansen
December, 2015**

Appreciation:

- I have had a chance to hear from many of our high school science, ELA, and math departments about course offerings for the 2016-2017 school year. I am appreciative of the research teachers have done in regards to other districts, their offerings, and processes in streamlining standards-based curriculum.
- Teachers in our Chatfield and Oak Crest buildings have been given many new resources in the past couple months. In addition, many have attempted and are implementing a balanced literacy approach. The flexibility and motivation needed to embrace the changes has been outstanding! I appreciate their willingness to “dive in” for the sake of our students!
- Katie Anez has been working on aligning the specific skills on the FASTBridge assessment with those skills required on the MCAs to determine priority of skills taught specific to her math students. She has then aligned those skills with the needs of each individual student. Students have been working through Kahn Academy to support these very specific and individualized skills. I appreciate her dedication to streamlining the data and needs of the students.

Acceleration:

- We are in the process of assessing students using FASTBridge in the areas of reading and math. The results will mark the areas of progress or concerns moving forward and in preparation for our state assessments.
- Several of us have been involved in Blended Learning and Coding conversations. Book studies and school visits are on our calendars moving forward.

Anticipation:

- The OLPA in math and reading 7-8, reading 10, and math 11 will begin as soon as we return from winter break. 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.
- Training will begin for our ELL teachers in order to give the ACCESS assessments for the year.

Board Report
December 14th, 2015
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 will have a great Terrific Tiger Breakfast on Friday, December 18th! Thanks to our Character Education Team for organizing this wonderful event!

Acceleration:

- **Writer's Round Table** We had our December Writer's Round Table on Friday, December 11th 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 Friday, December 18th at 1:45 PM.
- **Professional Learning Communities** Teachers are working on common learning targets in each subject area.

Anticipation

- **Evaluation** Most probationary staff members have been formally observed twice by December 22nd. 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 2015. 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 Thursday, December 17th.
- **Holiday Program** Oak Crest's 3rd-6th Grade Holiday Concert is on Thursday, December 17th at 7:00 PM.
- **Holiday Sing-A-Long** Oak Crest staff and students will have a holiday sing along on Tuesday, December 22nd at 2:20 PM to start our winter break with some holiday cheer!

**Belle Plaine High School
School Board Report
Submitted by Dave Kreft and Mindy Chevalier
December, 2015**

Appreciation:

- We are fortunate to share our talents from our building and have others share their expertise. Here are some examples of both:
 - Our choir has been “out and about” by performing at the State Bank of Belle Plaine, at the MOA for “Clouds” for a Cause Choir (8th grade), and performing holiday songs at MOA (high school). Our band concert took place and they will also be performing during lunch as we near the holidays.
 - Bri Velzke had a professional opera singer in for many of our choirs to hear and they were able to ask questions of him. Bri graduated from St. Thomas with him. His schedule happened to permit a day at Belle Plaine Schools.
 - Our FFA hosted a competition on December 11th. Schools from the surrounding area were in competition in the north gym and district center. One of the competitions included a written test and item identification of fish and wildlife. With the winter season, our building is a hub of activity each weekend with so many community activities. I love opening our doors to our community and visitors from other towns!

Acceleration:

- Our PLC teams have all ventured into very relevant work for their Thursday meetings. Some of the areas of focus include:
 - Art and Music - analyzing the scope and sequence of our curriculums, being consistent with vocabulary and certain expectations
 - Social Studies - tightening up learning targets to provide a consistent learning experience. This conversation is especially relevant for classes taught by multiple instructors.
 - English - reanalyzing their curriculum with the power standards at the focus of the evaluation. Some grade levels need to be addressed as we have changed instructors over the last few years.
 - Science - looking at our course offerings so we adhere to state and local requirements while looking to expand science electives with current personnel
 - Math - examining our course offerings and sequence of classes. Does our class structure create the best learning opportunities for students?
 - Technology - studying and implementing different coding programs to have student coding experiences in all three buildings.
 - While all of the areas of focus appear a bit different for our PLC work, all of the conversations harken back to the need for a guaranteed and viable curriculum. Our building level PLC leaders have monthly meetings to check on progress and detail how we are moving forward.

Anticipation:

- We have adjusted our course registration schedule to expedite the process of deciding on offerings and identifying necessary staffing. Students will receive registration materials toward the end of January with registration taking place in early February.



December 14, 2015

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 716 for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 28, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1, the District changed accounting policies related to accounting for pensions to adopt the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2014. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Independent School District No. 716's financial statements were:

Management's estimate of the state aid receivable and related revenue from the State of Minnesota is based on the projected student counts at year-end. We evaluated the key factors and assumptions used to develop the state aid receivable and related revenue in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the present value of other post-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the present value of future severance and other post-employment benefits and net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the incurred but not recorded liability related to health and dental insurance claims is based on the claims submitted and industry standards. We evaluated the key factors and assumptions used to develop the incurred but not recorded liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were identified.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 14, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Independent School District No. 716 auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Schedules of Funding Progress, Schedule of employer's share of net pension liability, Schedule of employer's contributions, budgetary comparison information, and management's discussion and analysis which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of federal awards, combining and individual fund schedules, and uniform accounting and reporting compliance table which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the School Board and management of Independent School District No. 716 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 14, 2015



Financial Report
June 30, 2015

Independent School District No. 716
Belle Plaine, Minnesota

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Board of Education

Mike Ludvik	Chair
Matt Lenz	Vice-Chair
Dan Giesen	Clerk
Joe Vandermark	Treasurer
Dan Gardner	Director
Tracy O'Brien	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, 2015, 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, 2015, and the respective changes in financial position and, where applicable, cash flows 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 discussed in Notes 1 and 8 to the financial statements, the District has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of July 1, 2014. Our opinions are not modified with respect to this matter.

Change in Reporting Entity

As discussed in Notes 1 and 8 to the financial statements, the District has approved student activities previously reported in the agency fund to be under board control and are now reported as committed fund balance as part of the general fund. This has resulted in a restatement of the general fund's fund balance and government-wide net position as of July 1, 2014. 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, schedules of funding progress, budgetary comparison information, schedule of employer's share of net pension liability and schedule of employer's contributions as listed in the table of contents 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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 introductory section, the combining nonmajor fund financial statements 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 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 combining nonmajor fund financial statements, 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 combining nonmajor fund financial statements, 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 14, 2015, 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. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering internal controls over financial reporting and compliance.



Mankato, Minnesota
December 14, 2015

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

This section of Independent School District No. 716, (the Districts)'s annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2015. Please read it in conjunction with the District's financial statements, which immediately follow this section.

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

FINANCIAL HIGHLIGHTS

- Net Position increased \$1,209,423 from the prior year.
- Overall general fund revenues were \$15,894,882 while overall general fund expenses totaled \$16,930,344 for the year ended June 30, 2015.
- The General Fund balance increased by \$4,538, the Food Service fund balance decreased by \$11,300, and the Community Service fund balance increased by \$4,302.

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.

**INDEPENDENT SCHOOL DISTRICT #716
 BELLE PLAINE SCHOOLS
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 YEAR ENDED JUNE 30, 2015**

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 Net Position
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, deferred inflows of resources, liabilities, and deferred outflows of resources, 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

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

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, deferred inflows of resources, liabilities, and deferred outflows of resources. 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, deferred inflows, liabilities, and deferred outflows 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 Net Position. The District excludes these activities from the district-wide financial statements because it cannot use these assets to finance its operations.

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

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

Net Position:

The District's combined Net Position was \$1,235,482 on June 30, 2015, (see details in Table A-1). This represents an increase in comparison to June 30, 2014.

Table A-1

**STATEMENT OF NET POSITION
JUNE 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>	<u>Percentage Change</u>
ASSETS			
Current assets	\$ 10,317,503	\$ 36,136,261	-71.45%
Capital assets	41,223,257	41,387,070	-0.40%
Total assets	<u>51,540,760</u>	<u>77,523,331</u>	-33.52%
DEFERRED INFLOWS OF RESOURCES			
Pension plans	1,550,090	-	N/A
LIABILITIES			
Other liabilities	2,372,434	2,730,974	-13.13%
Long-term liabilities	42,264,699	60,961,706	-30.67%
Total liabilities	<u>44,637,133</u>	<u>63,692,680</u>	-29.92%
DEFERRED OUTFLOWS OF RESOURCES			
Unavailable revenue-property taxes	4,681,400	4,485,719	4.36%
Pension plans	2,536,835	-	N/A
Total deferred inflows of resources	<u>7,218,235</u>	<u>4,485,719</u>	60.92%
NET POSITION			
Net investment in capital assets	7,245,524	7,786,127	-6.94%
Restricted for specific purposes	1,377,709	1,423,822	-3.24%
Unrestricted	(7,387,751)	134,983	-5573.10%
Total net position	<u>\$ 1,235,482</u>	<u>\$ 9,344,932</u>	-86.78%

*Due to the implementation of GASB 68 in the current year, figures may not be comparable to prior year for some areas of the financial statements.

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

Change in Net Position

Table A-2

**STATEMENT OF ACTIVITIES
YEARS ENDED JUNE 30, 2015 AND 2014**

	2015	2014	Percentage Change
REVENUES			
Program revenues			
Charges for service	\$ 3,286,712	\$ 1,118,963	193.73%
Operating grants and contributions	2,556,472	2,330,967	9.67%
Capital grants and contributions	250,843	194,026	29.28%
General			
Property taxes	3,958,378	3,805,027	4.03%
County apportionment	641,707	624,331	2.78%
Aids and payments from state and other	11,571,072	10,548,247	9.70%
Unrestricted investment earnings	38,831	132,183	-70.62%
Gain on sale of property and equipment	-	-	
Miscellaneous revenues	172,797	58,608	194.84%
Total revenues	<u>22,476,812</u>	<u>18,812,352</u>	19.48%
EXPENSES			
District and school administration	842,048	802,045	4.99%
District support services	463,389	386,840	19.79%
Regular instruction	7,863,193	7,569,531	3.88%
Vocational instruction	163,253	170,667	-4.34%
Special Education instruction	2,393,737	2,239,375	6.89%
Community education and services	609,979	619,339	-1.51%
Instructional support services	1,756,319	553,211	217.48%
Pupil support services	1,964,747	2,018,934	-2.68%
Site, buildings and equipment	1,343,363	2,385,009	-43.67%
Fiscal and other fixed-cost programs	47,422	116,193	-59.19%
Interest and fiscal charges on long-term debt	2,255,945	2,538,197	-11.12%
Health and dental self-insurance	1,563,994	-	N/A
Total expenses	<u>21,267,389</u>	<u>19,399,341</u>	9.63%
Change In Net Position	<u>1,209,423</u>	<u>(586,989)</u>	-306.04%
Net Position - Beginning, as Restated	26,059	10,160,801	-99.74%
Net Position - Ending	<u>\$ 1,235,482</u>	<u>\$ 9,573,812</u>	-87.10%

*Due to the implementation of GASB 68 in the current year, figures may not be comparable to prior year for some areas of the financial statements.

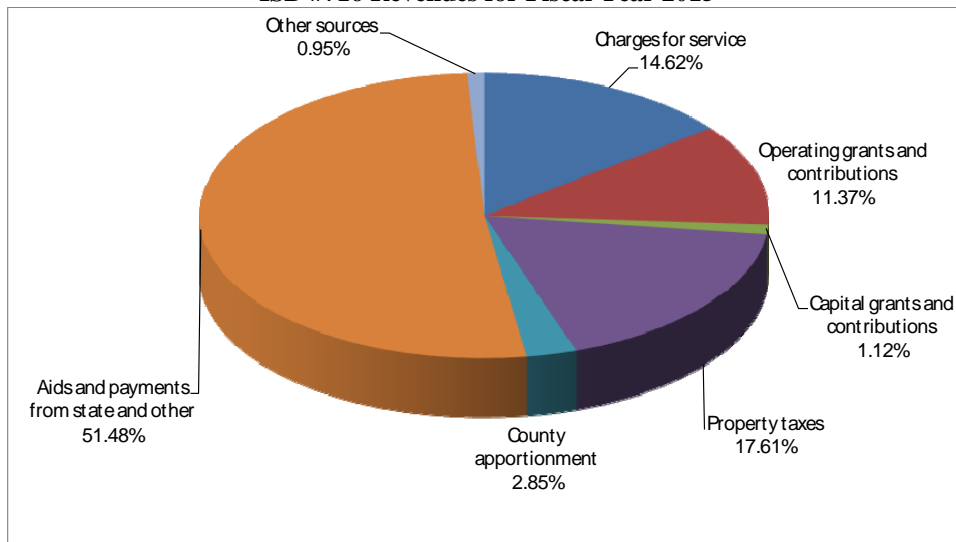
**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

Changes in Net Position. The District's total revenues were \$22,476,812 for the year ended June 30, 2015. (See Table A-2)

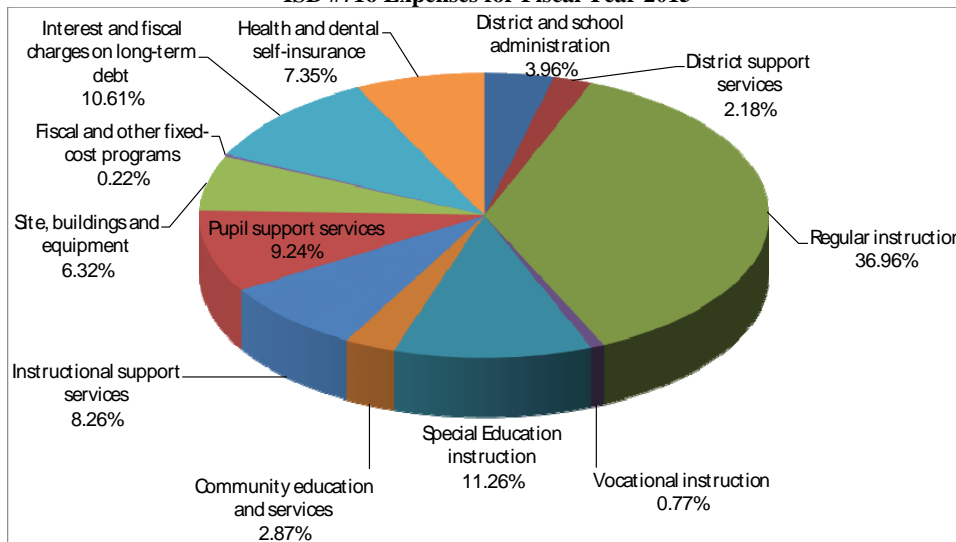
Unallocated state and federal aid along with local property taxes accounted for 71.94% of the total revenue for the year. Operating and capital grants and contributions for specific programs contributed 12.49% and the remainder from fees charged for services and miscellaneous sources 15.56% (See Table A-3 below.)

The total cost of all programs and services was \$21,267,389 for the year ended June 30, 2015. The District's expenses are predominantly related to student education and student educational support (69.37%). The District's administrative activities accounted for 3.96% of the total costs. (See Table A-4) Total revenues surpassed total expenses, increasing net position \$1,209,423 from last year.

**Table A-3
ISD #716 Revenues for Fiscal Year 2015**



**Table A-4
ISD #716 Expenses for Fiscal Year 2015**



**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

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		
	2015	2014			2015	2014	Change
District and school administration	\$ 842,048	\$ 802,045	4.99%	\$ 842,048	\$ 802,045	4.99%	
District support services	463,389	386,840	19.79%	463,389	386,840	19.79%	
Regular instruction	7,863,193	7,569,531	3.88%	6,854,919	6,882,007	-0.39%	
Vocational instruction	163,253	170,667	-4.34%	163,253	170,667	-4.34%	
Special Education instruction	2,393,737	2,239,375	6.89%	681,450	765,028	-10.92%	
Community education and services	609,979	619,339	-1.51%	118,202	156,006	-24.23%	
Instructional support services	1,756,319	553,211	217.48%	1,756,319	553,211	217.48%	
Pupil support services	1,964,747	2,018,934	-2.68%	1,263,241	1,259,760	0.28%	
Site, buildings and equipment	1,343,363	2,385,009	-43.67%	1,044,371	2,125,431	-50.86%	
Fiscal and other fixed-costs	47,422	116,193	-59.19%	47,422	116,193	-59.19%	
Interest and fiscal charges on							
Long-Term Debt	2,255,945	2,538,197	-11.12%	2,255,945	2,538,197	-11.12%	
Health and dental self-insurance	1,563,994	-	N/A	(317,197)	-	N/A	
	<u>\$ 21,267,389</u>	<u>\$ 19,399,341</u>	9.63%	<u>\$ 15,173,362</u>	<u>\$ 15,755,385</u>	-3.69%	

- The cost of all governmental activities this year was \$21,267,389.
- The users of the District's programs financed \$3,286,712 of the cost of services through charges for services.
- District and state taxpayers financed \$16,171,157 of the District's costs. This portion of governmental activities was financed with \$3,958,378 in property taxes, \$641,707 in fiscal disparities, and \$11,571,072 unrestricted state aid based on the statewide educational aid formula.
- The balance of \$2,807,315 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 2014-2015 fiscal year, the District's governmental funds reported combined fund balances of \$3,149,295. This is compared to \$29,595,084 for the previous year. This includes restricted, committed, nonspendable, and unassigned fund balances.

Total revenue and expenditures for the District's governmental funds were \$20,617,651 and \$48,103,440, respectively. As a result, the District completed the year with deficiency of revenues under expenditures in the amount of \$27,485,789.

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).

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

Revenues:

Fiscal Year 2015 showed an increase in student adjusted marginal cost pupil units (AMCPU) of 17.95 students. The formula allowance increased for the 2014-2015 year to \$5,831 per AMCPU. Revenues totaled \$15,894,882, an increase of \$1,759,833 over fiscal year 2014.

Expenditures:

For Fiscal Year 2015 expenditures totaled \$16,930,344, this was an increase of \$1,357,708 over the previous year.

Food Service Fund:

The Food Service Fund revenues for 2014-2015 totaled \$644,601 and expenditures were \$655,901. The June 30, 2015, fund balance is \$66,168, a decrease of \$11,300 from fiscal year 2014.

Community Service Fund:

The Community Service Fund revenue for 2014-2015 totaled \$608,798 and expenditures were \$604,496. The June 30, 2015, combined fund balances are \$105,483, a \$4,302 increase from fiscal year 2014.

Debt Service Fund:

The Debt Service fund revenue for 2014-2015 totaled \$3,469,370 and expenditures were \$29,912,699. The June 30, 2015, fund balance is \$632,860, a decrease from fiscal year 2014 of \$26,443,329.

Fund Balance:

The unassigned general fund balance is \$1,573,455 and the various restricted, committed, and nonspendable fund balances totaled \$468,068, \$295,004, and \$8,257, respectively. The unassigned fund balance increased by \$48,852 from the prior year due to increased revenue from Special Education, receipts for the dissolution of the MRVSEC Cooperative and a decrease in transportation 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 6/30/14</u>	<u>Fund Balance As of 6/30/15</u>
General Fund	\$ 15,894,882	\$ 16,930,344	\$ 1,040,000	\$ 4,538	\$ 2,340,246	\$ 2,344,784
Food Service Fund	644,601	655,901	-	(11,300)	77,468	66,168
Community Service	608,798	604,496	-	4,302	101,181	105,483
Debt Service	3,469,370	29,912,699	-	(26,443,329)	27,076,189	632,860
	<u>\$ 20,617,651</u>	<u>\$ 48,103,440</u>	<u>\$ 1,040,000</u>	<u>\$ (26,445,789)</u>	<u>\$ 29,595,084</u>	<u>\$ 3,149,295</u>

General Fund Budgetary Highlights:

The District operating budget (originally approved in June of 2014) showed expenditures would exceed revenues by \$1,530,028, the actual results for the year show expenditures exceeded revenues by \$1,035,462, due in part to higher actual Special Education revenue from budget of \$207,000, revenue of \$105,707 for the dissolution of the MRVSEC Cooperative and lower actual to budget transportation costs of \$85,141.

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets:

By the end of 2015, the District had invested \$59,616,322 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 \$1,458,823. More detailed information about capital assets can be found in Note 3 to the financial statements.

**Table A-7
Capital Assets**

	2015	2014	Percentage Change
Land and Land Improvements	\$ 1,433,916	\$ 1,433,916	0.00%
Buildings	52,175,362	52,009,712	0.32%
Equipment	6,007,044	4,877,684	23.15%
Accumulated depreciation	(18,393,065)	(16,934,242)	8.61%
	<u>\$ 41,223,257</u>	<u>\$ 41,387,070</u>	-0.40%

Long-Term Liabilities:

As of June 30, 2015, the District had \$29,395,000 in general obligation bonds (see table A-8). The District retired \$27,560,000 of outstanding bonds during the fiscal year 2015. The District has a net pension liability of \$8,286,966 at year end due to the implementation of GASB Statement No. 68, which required the reporting of the liability as well as other pension amounts on the statement of activities.

**Table A-8
Outstanding Long-term Liabilities**

	2015	2014	Percentage Change
General Obligation Building Bonds	\$ 29,395,000	\$ 56,955,000	-48.39%
Fixed-draw Capital Lease Payable	2,220,068	1,605,943	38.24%
	<u>\$ 31,615,068</u>	<u>\$ 58,560,943</u>	-46.01%

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015**

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 2015 Legislative session passed numerous bills that will be beneficial to our district. These benefits include a \$117 per pupil unit basic formula increase for FY 2016 and additional Long Term Facilities Maintenance revenue beginning in FY 2017. The District also expects enrollment to remain steady over the next several years.

Contacting the District's Financial Management:

This financial report is designed to provide the District's citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or would like additional information, contact the District Office, ISD #716, 130 South Willow Street, Belle Plaine, MN 56011.

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Net Position
 June 30, 2015

Assets	
Cash	\$ 5,894,717
Receivables	
Current property taxes	2,256,654
Delinquent property taxes	44,841
Accounts	61,347
Due from other Minnesota school districts	100,412
Due from Minnesota Department of Education	1,278,611
Due from Federal through Minnesota Department of Education	442,343
Due from other governmental units	14,899
Inventories	5,910
Prepaid items	9,745
Net OPEB asset	52,919
Single employer plan net pension asset	155,105
Capital assets not being depreciated:	
Land	1,068,384
Capital assets, net of accumulated depreciation:	
Land improvements	152,407
Buildings	37,671,526
Equipment	2,330,940
	<u>2,330,940</u>
	<u>51,540,760</u>
	<u>51,540,760</u>
Total assets	<u>51,540,760</u>
Deferred Outflows of Resources	
Pension plans	<u>1,550,090</u>
Liabilities	
Salaries payable	67,148
Aid anticipation certificates payable	883,199
Accounts payable	194,557
Interest payable	463,166
Due to other Minnesota school districts	263,130
Due to other governmental units	14,931
Payroll deductions	345,017
Unearned revenue	16,178
Claims incurred but not reported	125,108
Noncurrent liabilities:	
Net pension liability	8,286,966
Due within one year	2,549,731
Due in more than one year	31,428,002
	<u>31,428,002</u>
	<u>44,637,133</u>
Total liabilities	<u>44,637,133</u>
Deferred Inflows of Resources	
Pension plans	2,536,835
Unavailable revenue - property taxes	4,681,400
	<u>4,681,400</u>
Total deferred inflows of resources	<u>7,218,235</u>
Net Position	
Net investment in capital assets	7,245,524
Restricted for:	
Debt service	632,860
Food service	66,168
Community service	105,483
Other purposes	573,198
Unrestricted	(7,387,751)
	<u>(7,387,751)</u>
Total net position	<u>\$ 1,235,482</u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Activities
 Year Ended June 30, 2015

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	\$ 842,048	\$ -	\$ -	\$ -	\$ (842,048)
District support services	463,389	-	-	-	(463,389)
Regular instruction	7,863,193	598,290	409,984	-	(6,854,919)
Vocational instruction	163,253	-	-	-	(163,253)
Special education instruction	2,393,737	7,329	1,704,958	-	(681,450)
Community education and services	609,979	346,802	144,975	-	(118,202)
Instructional support services	1,756,319	-	-	-	(1,756,319)
Pupil support services	1,964,747	418,351	283,155	-	(1,263,241)
Sites and buildings	1,343,363	34,749	13,400	250,843	(1,044,371)
Fiscal and other fixed cost programs	47,422	-	-	-	(47,422)
Interest and fiscal charges	2,255,945	-	-	-	(2,255,945)
Health and dental self-insurance	1,563,994	1,881,191	-	-	317,197
Total Governmental Activities	<u>\$ 21,267,389</u>	<u>\$ 3,286,712</u>	<u>\$ 2,556,472</u>	<u>\$ 250,843</u>	<u>\$ (15,173,362)</u>
General Revenues					
Property taxes and other county sources					3,958,378
Fiscal disparities					641,707
State aid not restricted to specific purposes					11,571,072
Interest earnings					38,831
Miscellaneous					172,797
Total general revenues					<u>16,382,785</u>
Changes in Net Position					<u>1,209,423</u>
Net Position - Beginning, as previously stated					9,344,932
Restatements (Note 8)					<u>(9,318,873)</u>
Net Position - Beginning, Restated					<u>26,059</u>
Net Position - Ending					<u>\$ 1,235,482</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, 2015

	General	Debt Service	Total Nonmajor Funds	Total Governmental Funds
Assets				
Cash	\$ 2,963,631	\$ 2,257,583	\$ 204,515	\$ 5,425,729
Receivables				
Current property taxes	729,209	1,472,990	54,455	2,256,654
Delinquent property taxes	14,376	29,379	1,086	44,841
Accounts	36,500	-	24,847	61,347
Due from other Minnesota school districts	100,412	-	-	100,412
Due from Minnesota Department of Education	1,230,630	31,433	16,548	1,278,611
Due from Federal through Minnesota Department of Education	438,706	-	3,637	442,343
Due from other governmental units	-	-	14,899	14,899
Inventories	-	-	5,910	5,910
Prepaid items	8,257	-	1,488	9,745
Total assets	\$ 5,521,721	\$ 3,791,385	\$ 327,385	\$ 9,640,491
Liabilities				
Salaries payable	\$ 51,119	\$ -	\$ 16,029	\$ 67,148
Aid anticipation certificates payable	883,199	-	-	883,199
Accounts payable	162,356	-	6,097	168,453
Interest payable	14,720	-	-	14,720
Due to other Minnesota school districts	263,130	-	-	263,130
Due to other governmental units	14,264	-	667	14,931
Payroll deductions	345,017	-	-	345,017
Unearned revenue	-	-	16,178	16,178
Total liabilities	1,733,805	-	38,971	1,772,776
Deferred Inflows of Resources				
Unavailable revenue - delinquent taxes	11,925	24,196	899	37,020
Unavailable revenue - property taxes	1,431,207	3,134,329	115,864	4,681,400
Total deferred inflows of resources	1,443,132	3,158,525	116,763	4,718,420
Fund Balances				
Nonspendable				
Prepaid items	8,257	-	1,488	9,745
Inventories	-	-	5,910	5,910
Restricted				
Staff development	57,343	-	-	57,343
Operating capital	515,855	-	-	515,855
Community education	-	-	56,003	56,003
Early childhood family education	-	-	37,108	37,108
School readiness	-	-	7,296	7,296
Other purposes	-	632,860	63,846	696,706
Committed				
Severance	180,343	-	-	180,343
Student activities	114,661	-	-	114,661
Unassigned	1,468,325	-	-	1,468,325
Total fund balances	2,344,784	632,860	171,651	3,149,295
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,521,721	\$ 3,791,385	\$ 327,385	\$ 9,640,491

Independent School District No. 716
Belle Plaine, Minnesota

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2015

Total Fund Balances for Governmental Funds		\$ 3,149,295
<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 \$59,616,322 and the accumulated depreciation is \$18,393,065.</p>		41,223,257
<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>		37,020
<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 \$448,446.</p>		(448,446)
<p>The internal service fund accounts for the district's health and dental self-insurance plan. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net position.</p>		317,776
<p>Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.</p>		(986,745)
<p>Long-term liabilities (assets) that pertain to governmental funds are not due and payable in the current period, and therefore are not reported as fund liabilities. All liabilities (assets) - both current and long-term - are reported in the statement of net position. Balances at year end are:</p>		
Bonds Payable	\$ 31,757,665	
Capital Lease Payable	2,220,068	
Multi-Employer Plans Net Pension Liability	8,286,966	
Single Employer Plan Net Pension Asset	(155,105)	
OPEB Asset	(52,919)	
	(42,056,675)	(42,056,675)
Total Net Position for Governmental Activities		\$ 1,235,482

Independent School District No. 716
Belle Plaine, Minnesota

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2015

	General	Debt Service	Total Nonmajor Funds	Total Governmental Funds
Revenues				
Local property tax levies	\$ 1,149,166	\$ 2,733,095	\$ 98,726	\$ 3,980,987
Other local and county sources	1,091,436	421,943	377,057	1,890,436
State sources	13,204,605	314,332	172,036	13,690,973
Federal sources	449,675	-	224,257	673,932
Local sales and insurance recovery	-	-	381,323	381,323
Total revenues	15,894,882	3,469,370	1,253,399	20,617,651
Expenditures				
Administration	842,048	-	-	842,048
District support services	458,633	-	-	458,633
Regular instruction	7,950,247	-	-	7,950,247
Vocational instruction	166,460	-	-	166,460
Special education instruction	2,416,291	-	-	2,416,291
Community education and services	-	-	604,496	604,496
Instructional support services	1,702,897	-	-	1,702,897
Pupil support services	1,311,682	-	655,901	1,967,583
Sites and buildings	1,541,458	-	-	1,541,458
Fiscal and other fixed cost programs	47,422	-	-	47,422
Debt service:				
Principal	425,875	27,560,000	-	27,985,875
Interest and fiscal charges	67,331	2,352,699	-	2,420,030
Total expenditures	16,930,344	29,912,699	1,260,397	48,103,440
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,035,462)	(26,443,329)	(6,998)	(27,485,789)
Other Financing Sources (Uses)				
Capital Lease	1,040,000	-	-	1,040,000
Net Change in Fund Balances	4,538	(26,443,329)	(6,998)	(26,445,789)
Fund Balances - Beginning, as previously stated	2,217,632	27,076,189	178,649	29,472,470
Restatement	122,614	-	-	122,614
Fund Balances - Beginning, as Restated	2,340,246	27,076,189	178,649	29,595,084
Fund Balances - Ending	\$ 2,344,784	\$ 632,860	\$ 171,651	\$ 3,149,295

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, 2015

Total Net Change in Fund Balances for Governmental Funds \$ (26,445,789)

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 (\$1,458,823) exceeds capital outlay (\$1,295,010) in the current period. (163,813)

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. (1,040,000)

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. 18,786

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

In the statement of activities the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as expense. 180,324

The governmental funds report repayment of bond principal (\$27,560,000) and capital lease principal (\$425,875) as expenditures. In the statement of net position, however, repayment of principal reduces the liability. 27,985,875

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 \$448,446 and \$612,531 of accrued interest at June 30, 2015 and 2014, respectively. 164,085

The internal service fund accounts for the district's health and dental self-insurance plan. The net revenue of the internal service fund is included in the governmental activities. 317,776

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. (22,609)

Change in Net Position of Governmental Activities \$ 1,209,423

Independent School District No. 716
Belle Plaine, Minnesota
Statement of Net Position – Proprietary Fund
June 30, 2015

	<u>Governmental Activities - Internal Service Fund</u>
Current Assets	
Cash	\$ 468,988
Current Liabilities	
Accounts payable	26,104
Claims incurred but not reported	<u>125,108</u>
Total current liabilities	<u>151,212</u>
Net Position	
Unrestricted	<u><u>\$ 317,776</u></u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Changes in Net Position – Proprietary Fund
 Year Ended June 30, 2015

	Governmental Activities - Internal Service Fund
Operating Revenues	
Health and dental premiums	\$ 1,881,191
Operating Expenses	
Health and dental claims	1,288,962
Administration fees	275,032
Total operating expenses	1,563,994
Operating income (loss)	317,197
Nonoperating Revenues (expenses):	
Interest earnings	579
Change in Net Position	317,776
Net Position - Beginning	-
Net Position - Ending	\$ 317,776

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Cash Flows – Proprietary Fund
 Year Ended June 30, 2015

	Governmental Activities - Internal Service Fund
	Fund
Operating Activities	
Receipts from participants	\$ 1,881,191
Payments for insurance claims and administration	(1,412,782)
Net cash from operating activities	468,409
Investing Activities	
Interest Earnings	579
Net Change in Cash	468,988
Cash, July 1	-
Cash, June 30	\$ 468,988
Reconciliation of Operating Income to	
Net Cash from Operating Activities	
Operating income	\$ 317,197
Adjustments to reconcile operating income to net cash from operating activities	
Changes in assets and liabilities	
Accounts payable	26,104
Claims incurred but not reported	125,108
Net cash from operating activities	\$ 468,409

Independent School District No. 716
Belle Plaine, Minnesota
Statement of Fiduciary Net Position – Fiduciary Fund
June 30, 2015

	<u>Private Purpose Trust Fund</u>
Assets	
Cash	<u>\$ 984</u>
Net Position	
Restricted for scholarships	<u><u>\$ 984</u></u>

Independent School District No. 716
Belle Plaine, Minnesota
Statement of Changes in Fiduciary Net Position – Fiduciary Fund
Year Ended June 30, 2015

	<u>Private Purpose Trust Fund</u>
Additions	
Gifts and bequests	<u>\$ 1,500</u>
Deductions	
Scholarships	<u> 1,376</u>
Change in Net Position	124
Net Position - Beginning	<u> 860</u>
Net Position - Ending	<u><u> \$ 984</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 proprietary and 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 proprietary fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund’s principal ongoing operations. The principal operating revenue of the District’s internal service fund is receipts from participants. Operating expenses for the internal service fund includes payments for insurance claims and administration. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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 District's Student Activity Funds of \$114,661 are under board control and are reported and audited in the general fund as committed funds.

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 *internal service fund* is a proprietary fund used to account for the activities of the District's self-insured health and dental plans.

The *private-purpose trust fund* is a fiduciary fund 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 assets held in trust cannot be used to support the government's own programs.

D. Assets, Liabilities, Deferred Inflows/Outflows of Resources, and Net Position or Fund Balance

1. Cash

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.

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 2014 which are not payable until 2015 less amounts received before June 30, 2015. Delinquent taxes receivable represent levies collectible during 2014 and prior years. Delinquent taxes are recorded as unavailable revenue. Taxes levied for subsequent years represent current taxes receivable, which are levied in 2014, but not payable until 2015 and are not expendable by the District until the 2015-2016 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.

Bond premiums and discounts are deferred and amortized over the life of the bonds and issuance costs are expensed in the period incurred. 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, 2015, expired.

6. 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, 2014.

7. Pensions

a. Single Employer Plan

Under the provisions of the various employee contracts the District provides a lump sum payment (maximum \$42,000) 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, 2014. The plan does not issue a stand-alone financial report.

b. Multi-Employer Plans

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Implementation of GASB Statements No. 68 and 71

As of July 1, 2014, the District adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* for their multi-employer pension plans. The implementation of these standards requires governments calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize pension amounts for all benefits provided through the plan which include the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense.

9. Deferred Inflows/Outflows of Resources

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 of resources (expense/ expenditure) until then. The District has two items that qualify for reporting in this category. They are the contributions made to pension plans after the measurement date and prior to the fiscal year-end, and changes in the net pension liability not included in pension expense reported in the government-wide statement of net position.

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 District has two types of items that qualify for reporting in this category. The District reports unavailable revenues from property taxes on the government-wide statement of net position and the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other item is changes in the net pension liability not included in pension expense reported in the government-wide statement of net position.

10. Net Position and Fund Balances

Net position represents the difference between assets, deferred outflows/inflows of resources, 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. 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.

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 manager.
- 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.

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 \$96,648 in property tax revenues and general education aid; during the current year, the state increased the shifted amount by \$5,832. 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 \$102,480 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 \$30,520 and \$8,699 for career tech and reemployment, respectively, shifted at 100 percent of the 2014 payable 2015 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, 2015, 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, 2015, expenditures exceeded appropriations in the general fund by \$116,760. The over expenditures were funded by greater than anticipated revenues.

Note 3 - Detailed Notes on All Funds

A. Cash

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

Custodial Credit Risk—Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2015, none of the District's bank balances were exposed to custodial credit risk.

B. Capital Assets

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

District support services	\$ 4,756
Regular instruction	113,236
Vocational instruction	1,041
Special education instruction	8,857
Community education and services	5,483
Instructional support services	67,720
Pupil support services	9,195
Sites and buildings	1,248,535
Total depreciation expense	\$ 1,458,823

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, not being Depreciated:				
Land	\$ 1,068,384	\$ -	\$ -	\$ 1,068,384
Capital Assets, being Depreciated:				
Land improvements	365,532	-	-	365,532
Buildings	52,009,712	165,650	-	52,175,362
Equipment	4,877,684	1,129,360	-	6,007,044
Total Capital Assets, being Depreciated	57,252,928	1,295,010	-	58,547,938
Less Accumulated Depreciation for:				
Land improvements	196,742	16,383	-	213,125
Buildings	13,517,046	986,790	-	14,503,836
Equipment	3,220,454	455,650	-	3,676,104
Total Accumulated Depreciation	16,934,242	1,458,823	-	18,393,065
Total Capital Assets, being Depreciated, net	40,318,686	(163,813)	-	40,154,873
Governmental Activities Capital Assets, net	\$41,387,070	\$ (163,813)	\$ -	\$41,223,257

C. Short-Term Debt

During the year ended June 30, 2015, the District issued Aid Anticipation Certificates of Participation, Series 2014A, of \$883,199 for cash flow purposes. The Certificates of Indebtedness with principal and interest totaling \$900,863 is due September 15, 2015, and accrues interest of 2.0 percent per annum. Interest cost of \$14,720 has been accrued at June 30, 2015. 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, 2015, 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	\$ 1,374,443	\$ 883,199	\$ 1,374,443	\$ 883,199

D. Leases

1. Operating Leases

The District has entered into several non-cancelable five year lease agreements for copiers:

Equipment/Property	Beginning	Years	Payment	Frequency	Expires
Copier	May 2011	5	\$ 316	monthly	May 2016
Copier	Dec. 2011	5	\$ 363	monthly	Dec. 2016
Copier	Dec. 2011	5	\$ 363	monthly	Dec. 2016
Copier	Dec. 2011	5	\$ 461	monthly	Dec. 2016
Copier	Sept. 2014	5	\$ 318	monthly	Sept. 2019

All leases are paid monthly from the general fund. Total costs for all leases were \$21,852 for the year ended June 30, 2015. The future minimum lease payments for these leases are as follows:

Year Ending June 30,	Amount
2016	\$ 21,536
2017	10,938
2018	3,816
2019	3,816
2020	954
Total	\$ 41,060

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.

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.

The District entered into a 10-year lease purchase agreement 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 was \$662,434. The average coupon rate is 2.35% and the lease is payable in annual installments ranging from \$80,238 to \$84,550. The lease obligation is being retired by the general fund.

The District entered into a lease agreement in September 2014 as lessee for the financing of technology equipment. 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 \$266,613 over four years through September 2017 at a 1.57 percent interest rate. The lease obligation is being retired by the general fund.

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

Years Ending June 30,	
2016	\$ 488,731
2017	446,107
2018	449,969
2019	181,956
2020	180,381
2021-2025	775,938
Total Lease Payments	<u>2,523,082</u>
Less: Interest	(303,014)
Present Value of Minimum Lease Payments	<u><u>\$ 2,220,068</u></u>

The assets acquired through the capital leases are as follows:

<u>Asset:</u>	
Energy Savings Upgrades	\$ 5,917,671
Accumulated Depreciation	(650,944)
Total Assets Acquired through Capital Lease	<u>\$ 5,266,727</u>
Wireless System	\$ 278,246
Accumulated Depreciation	(194,772)
Total Assets Acquired through Capital Lease	<u>\$ 83,474</u>
Technology Equipment	\$ 1,040,000
Accumulated Depreciation	(104,000)
Total Assets Acquired through Capital Lease	<u>\$ 936,000</u>

E. 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. General obligation bonds currently outstanding are as follows:

Bond Description	Final Maturities	Interest Rate	Principal Payments	Original Principal	Outstanding Balance
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 Refunding Bonds of 2003	2/14	4.50% - 5.00%	\$480,000	\$ 3,975,000	-
General Obligation School Building Refunding Bonds of 2005B	2/16	3.50% - 4.00%	\$60,000 - \$65,000	\$ 575,000	65,000
General Obligation Alternative Facilities Bonds of 2009A	2/30	2.00% - 4.50%	\$90,000 - \$390,000	\$ 3,975,000	3,550,000
General Obligation Capital Facilities Bonds of 2009B	2/24	2.50% - 4.20%	\$75,000 - \$105,000	\$ 1,185,000	820,000
					<u>\$29,395,000</u>

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

Years Ending June 30,	Governmental Activities	
	Principal	Interest
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	2,555,000	745,421
2021-2025	13,505,000	2,170,656
2026-2030	4,230,000	316,894
 Total	 <u>\$ 29,395,000</u>	 <u>\$ 7,088,331</u>

Changes in Long-Term Debt. During the year ended June 30, 2015, the following changes occurred in liabilities reported in the government-wide financial statements:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015	Due Within One Year
Bonds Payable					
General Obligation Bonds	\$ 56,955,000	\$ -	\$27,560,000	\$ 29,395,000	\$ 2,125,000
Bond Premium	2,577,453	-	214,788	2,362,665	-
Total bonds payable	59,532,453	-	27,774,788	31,757,665	2,125,000
Capital Leases Payable	1,605,943	1,040,000	425,875	2,220,068	424,731
	<u>\$ 61,138,396</u>	<u>\$ 1,040,000</u>	<u>\$28,200,663</u>	<u>\$ 33,977,733</u>	<u>\$ 2,549,731</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 2014 Payable 2015 was \$663,336,200.

F. 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 2015, the District will continue on a "pay-as-you-go" funding policy.

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

	2015
Annual Required Contribution	\$ 95,344
Interest on Net OPEB Obligation (Asset)	(1,536)
Amortization of Net OPEB Obligation (Asset)	2,108
Annual OPEB Cost	95,916
Contributions Made	(114,702)
Change in Net OPEB Obligation (Asset)	(18,786)
Net OPEB Obligation (Asset), Beginning	(34,133)
Net OPEB Obligation (Asset), Ending	\$ (52,919)

The District’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation (asset) for fiscal year 2015 and the preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Actual Employer Contribution	Annual OPEB Cost Contributed	Net Ending OPEB Obligation (Asset)
6/30/2013	\$ 105,097	\$ 109,469	104.2%	\$ (23,349)
6/30/2014	105,181	115,965	110.3%	(34,133)
6/30/2015	95,916	114,702	119.6%	(52,919)

Funded Status and Funding Progress – As of July 1, 2014, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$883,271, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$883,271. The covered payroll (annual payroll of active employees covered by the plan) was \$7,568,691, and the ratio of the UAAL to the covered payroll was 11.7 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, 2014, 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 7.5 percent initially, reduced by decrements to an ultimate rate of 5.0 percent after ten 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.

G. 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
Nonspendable			
Inventories	\$ 5,910	\$ -	\$ 5,910
Prepaid items	9,745	-	9,745
Total nonspendable	15,655	-	15,655
Restricted			
Staff development	57,343	-	57,343
Health and safety	-	(105,130)	(105,130)
Operating capital	515,855	-	515,855
Food service	60,258	-	60,258
Community education	56,003	-	56,003
Early childhood family education	37,108	-	37,108
School readiness	7,296	-	7,296
Community service	3,588	-	3,588
Debt service	632,860	-	632,860
Total restricted	1,370,311	(105,130)	1,265,181
Committed			
Severance	180,343	-	180,343
Student activities	114,661	-	114,661
Total committed	295,004	-	295,004
Unassigned	1,468,325	105,130	1,573,455
Total Fund Balance	\$ 3,149,295	\$ -	\$ 3,149,295

Note 4 - Pension Plans

A. Single Employer Plan

Plan Description – All employees are allowed, upon meeting the eligibility requirements under the Master Contract Appendix III, to participate in the District’s pension 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 retiree health plan does not issue a publicly available financial report.

Funding Policy - For the fiscal year 2015, the District will continue on a "pay-as-you-go" funding policy.

Annual Pension Cost and Net Pension Obligation (Asset) – The District’s annual pension 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. 27. 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 pension cost for the year, the amount actually contributed to the plan, and changes in the District’s net pension obligation (asset):

	2015
Annual Required Contribution	\$ 45,151
Interest on Net Pension Obligation (Asset)	(6,415)
Amortization of Net Pension Obligation (Asset)	<u>13,881</u>
Annual Pension Cost	52,617
Contributions Made	<u>(65,165)</u>
Change in NPO	(12,548)
Net Pension Obligation (Asset), Beginning	<u>(142,557)</u>
Net Pension Obligation (Asset), Ending	<u><u>\$ (155,105)</u></u>

The District’s annual pension cost, the percentage of annual pension cost contributed to the plan, and the net pension obligation (asset) for fiscal year 2015 and the preceding years were as follows:

Fiscal Year Ended	Annual Pension Cost	Actual Employer Contribution	Annual Pension Cost Contributed	Net Ending Pension Obligation (Asset)
6/30/2013	\$ 65,448	\$ 117,116	178.9%	\$ (118,387)
6/30/2014	66,331	90,501	136.4%	(142,557)
6/30/2015	52,617	65,165	123.8%	(155,105)

Funded Status and Funding Progress – As of July 1, 2014, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$334,849, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$334,849. The covered payroll (annual payroll of active employees covered by the plan) was \$412,614, and the ratio of the UAAL to the covered payroll was 81.2 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, 2014, 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 12 years.

B. Multi-Employer Plans

Substantially all employees of the District are required by state law to belong to defined benefit, 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. Plan Descriptions

The District participates in the following defined benefit pension plans administered by PERA and TRA. PERA's and TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes. PERA's and TRA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

1. General Employees Retirement Fund (GERF)

PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

All full-time and certain part-time employees of the District, other than teachers, are covered by GERF. 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. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

2. Teachers Retirement Fund (TRA)

TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member and three statutory officials.

Teachers employed in Minnesota's public elementary and secondary school, charter schools, and certain educational institutions maintained by the state (except those teachers employed by the cities of Duluth and St. Paul, and by the University of Minnesota system) are required to be TRA members. State university, community college, and technical college teachers first employed by the Minnesota State College and Universities (MnSCU) may elect TRA coverage within one year of eligible employment. Alternatively, these teachers may elect coverage through the Defined Contribution Retirement Plan (DCR) administered by MnSCU.

C. Benefits Provided

PERA and TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

PERA: Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90% funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

TRA: Post-retirement benefit increases are provided to eligible benefit recipients each January. The TRA increase is 2.0%. After the TRA funded ratio exceeds 90% for two consecutive years, the annual post-retirement benefit will increase to 2.5%.

The benefit provisions stated in the following 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.

1. General Employees Retirement Fund (GERF)

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% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66. Disability benefits are available for vested members, and are based upon years of service and average high-five salary.

2. Teachers Retirement Fund (TRA)

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 benefits as described.

Tier I Benefits

Tier I -	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per year
	First ten years if service years are July 1, 2006 or after	1.4% per year
	All other years of service if service years are up to July 1, 2006	1.7% per year
	All other years of service if service years are July 1, 2006 or after	1.9% 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) 3 percent per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

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 is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated members and 2.7 for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statute. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

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 that 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.

D. Contributions

Minnesota Statutes set the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

1. General Employees Retirement Fund (GERF)

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.25%, respectively, of their annual covered salary in calendar year 2014. Coordinated Plan members contributed 6.5% of pay in 2015. In calendar year 2014, the District was required to contribute 11.78% of pay for Basic Plan members and 7.25% for Coordinated Plan members. In 2015, employer rates increased to 7.5% in the Coordinated Plan. The District's contributions to the GERF for the year ended June 30, 2015, were \$138,826. The District's contributions were equal to the required contributions for each year as set by state statute.

2. Teachers Retirement Fund (TRA)

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year were:

	Ending June 30, 2014		Ending June 30, 2015	
	Employees	Employers	Employees	Employers
Basic	10.50%	11.00%	11.00%	11.50%
Coordinated	7.00%	7.00%	7.50%	7.50%

The District's contributions to TRA for the plan's fiscal year ended June 30, 2015, were \$529,490. The District's contributions were equal to the required contributions for each year as set by state statute.

E. Pension Costs

1. General Employees Retirement Fund (GERF)

At June 30, 2015, the District reported a liability of \$1,550,175 for its proportionate share of the GERF's net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2013, through June 30, 2014, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2014, the District's proportion was 0.033%.

For the year ended June 30, 2015, the District recognized pension expense of \$115,078 for its proportionate share of GERF's pension expense.

At June 30, 2015, the District reported its proportionate share of GERS' deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 23,790	\$ -
Changes in actuarial assumptions	159,761	-
Difference between projected and actual investment earnings	-	418,856
District's contributions to GERS subsequent to the measurement date	138,826	-
Total	\$ 322,377	\$ 418,856

The \$138,826 reported as deferred outflows of resources related to pensions resulting from District contributions to GERS subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to GERS pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2016	\$ (43,530)
2017	(43,530)
2018	(43,530)
2019	(104,715)
2020	-

2. Teachers Retirement Fund (TRA)

At June 30, 2015, the District reported a liability of \$6,736,791 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on The District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. The District's proportionate share was 0.1462% at the end of the measurement period and 0.1436% for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the district as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the district were as follows:

District's proportionate share of net pension liability	<u>\$ 6,736,791</u>
State's proportionate share of the net pension liability associated with the district	<u>\$ 473,970</u>

A change in benefit provisions that affected the measurement of the total pension liability since the prior measurement date was an increase of the contribution rates for both the member and employer.

For the year ended June 30, 2015, the District recognized pension expense of \$385,910. It also recognized \$20,676 as an increase to pension expense for the support provided by direct aid.

At June 30, 2015, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 574,831	\$ -
Difference between projected and actual investment earnings	-	2,117,979
Change in proportion and differences between contributions made and District's proportionate share of contributions	123,392	-
District's contributions to TRA subsequent to the measurement date	<u>529,490</u>	<u>-</u>
Total	<u>\$ 1,227,713</u>	<u>\$ 2,117,979</u>

The \$529,490 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

<u>Years Ended June 30,</u>	<u>Pension Expense Amount</u>
2016	\$ (383,728)
2017	(383,728)
2018	(383,728)
2019	(383,728)
2020	115,156

F. Actuarial Assumptions

The total pension liability in the June 30, 2014, actuarial valuation was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>GERF</u>	<u>TRA</u>
Inflation	2.75% per year	3.00%
Active Member Payroll Growth	3.50% per year	3.75% based on years of service
Investment Rate of Return	7.90% per year	8.25%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants were based on RP-2000 tables for males or females, as appropriate, with slight adjustments.

Actuarial assumptions used in the June 30, 2014, valuation were based on the results of actuarial experience studies. The actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the period July 1, 2004, to June 30, 2008, and a limited scope experience study dated August 29, 2014. The limited scope experience study addressed only inflation and long-term rate of return for the GASB 67 valuation.

The following changes in actuarial assumptions for GERF occurred in 2014:

As of July 1, 2013, the postretirement benefit increase rate was assumed to increase from 1.0% to 2.5% on January 1, 2046. As of July 1, 2014, the postretirement benefit increase rate was assumed to increase from 1.0% to 2.5% on January 1, 2031.

There was a change in actuarial assumptions that affected the measurement of the total liability for TRA since the prior measurement date. Post-retirement benefit adjustments are now assumed to increase from 2.0% annually to 2.5% annually once the legally specified criteria are met. This is estimated to occur July 1, 2034.

The long-term expected rate of return on pension plan investments is 7.9% for GERF and 8.25% for TRA. The State Board of Investment, which manages the investments of PERA and TRA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocations</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Stocks	45%	5.50%
International Stocks	15%	6.00%
Bonds	18%	1.45%
Alternative Assets	20%	6.40%
Cash	2%	0.50%

G. Discount Rate

The discount rate used to measure the total pension liability was 7.9% for GERF and 8.25% for TRA. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	6.90%	7.90%	8.90%
District's proportionate share of the GERF net pension liability	\$ 2,498,944	\$ 1,550,175	\$ 769,561
TRA discount rate	7.25%	8.25%	9.25%
District's proportionate share of the TRA net pension liability	\$ 11,133,608	\$ 6,736,791	\$ 3,071,365

I. Pension Plan Fiduciary Net Position

Detailed information about GERF's fiduciary net position is available in a separately issued PERA financial report. That report may be obtained on the Internet at www.mnpera.org; by writing to PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota, 55103-2088; or by calling 651-296-7460 or 800-652-9026.

Detailed information about TRA's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

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, 2015, 2014, and 2013, were \$102,865, \$101,774, and \$92,542, respectively. The related employee contributions were \$155,312, \$161,263, and \$167,864 for the years ended June 30, 2015, 2014, and 2013, respectively.

Note 6 - Health and Dental Self-Insurance

The District is self-insured with respect to health and dental insurance costs. The District implemented the self-insurance plans on July 1, 2014. Terms of the health plan include a stop-loss prevention of \$150,000 per person, which limits the District’s liability. There is no stop-loss prevention on the dental plan as the maximum benefit is \$1,250. The following is the activity for the year ended June 30, 2015:

Claims incurred but not reported at beginning of year	\$ -
Claims incurred	1,414,070
Claims paid	<u>(1,288,962)</u>
 Claims incurred but not reported at end of year	 <u><u>\$ 125,108</u></u>

Note 7 - Other Information

A. 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.

B. Joint Ventures

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 \$418,047 for the year ended June 30, 2015, and an outstanding balance due to SWMEC of \$101,255 at June 30, 2015.

C. Subsequent Events

In September 2015, the District issued Aid Anticipation Certificates of Participation, Series 2015A of \$491,226 to assist with cash flows.

Note 8 - Restatements of Beginning Net Position and Fund Balance

As of July 1, 2014, the District adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments calculate and report the cost and obligations associated with pensions in their financial statements, including additional note disclosures and required supplementary information. Beginning net position was restated by \$9,441,487 to retroactively report the beginning net pension liability and deferred outflows of resources related to contributions made after the measurement date.

As of July 1, 2014, The District's School Board approved student activities previously reported in the agency fund to be under board control of the District and are now reported in the general fund as committed funds. This reclassification increased the general fund's fund balance and government-wide net position by \$122,614.

The result of the restatements is a combined decrease to beginning government-wide net position of \$9,318,873.



Required Supplementary Information
June 30, 2015

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, 2015

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%
7/1/2014	-	883,271	883,271	0.0%	7,568,691	11.7%

Note to the Schedules of Funding Progress

Since the last actuarial valuation as of July 1, 2011, the following actuarial assumptions have changed:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality table was updated to reflect the projection of 2000 rates to 2014 based on Scale BB.
- Claim costs were developed by age adjusting the premium information from Belle Plaine Public Schools ISD #716. As of July 1, 2011, actual claims and enrollment experience were also incorporated.

Since the last actuarial valuation as of July 1, 2011, the following plan provisions have changed:

- The Community Service Director is eligible for a post-employment subsidy of \$2,000 per year for up to 8 years payable to a VEBA account upon reaching age 55 with 20 years of service at retirement.
- The principals' post-employment benefit of \$2,000 per year paid to a VEBA account for 8 years on qualified retirement was discontinued for future retirees (only current retired principals are eligible.)

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%
7/1/2014	-	334,849	334,849	0.0%	412,614	81.2%

Note to the Schedules of Funding Progress

Since the last actuarial valuation as of July 1, 2011, the mortality table was updated to reflect the projection of 2000 rates to 2014 based on Scale BB.

Since the last actuarial valuation as of July 1, 2011, the Teachers post-employment severance maximum under GASB 27 increased from \$40,000 to \$42,000.

Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions
Year Ended June 30, 2015

**Schedule of Employer's Share of Net Pension Liability
Last 10 Fiscal Years ***

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated With District (b)	Total (d) (a+b)	Employer's Covered - Employee Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered - Employee Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	06/30/14	0.0330%	\$ 1,550,175	N/A	\$ 1,550,175	\$ 1,760,993	88.0%	78.8%
TRA	06/30/14	0.1462%	\$ 6,736,791	\$ 473,970	\$ 7,210,761	\$ 6,731,272	100.1%	81.5%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

**Schedule of Employer's Contributions
Last 10 Fiscal Years ***

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered - Employee Payroll (d)	Contributions as a Percentage of Covered - Employee Payroll (b/d)
PERA	06/30/15	\$ 138,826	\$ 138,826	\$ -	\$ 1,901,974	7.3%
TRA	06/30/15	\$ 529,490	\$ 529,490	\$ -	\$ 7,181,176	7.4%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Independent School District No. 716
 Belle Plaine, Minnesota
 Budgetary Comparison Schedule
 General Fund
 Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		With Final Budget
Revenues				
Local property tax levies	\$ 1,144,850	\$ 1,135,394	\$ 1,149,166	\$ 13,772
Other local and county sources	640,396	706,568	1,091,436	384,868
State sources	12,777,978	13,016,376	13,204,605	188,229
Federal sources	453,027	425,218	449,675	24,457
Total revenues	15,016,251	15,283,556	15,894,882	611,326
Expenditures				
Administration	841,724	844,194	842,048	2,146
District support services	455,821	460,711	458,633	2,078
Regular instruction	7,594,673	7,686,613	7,950,247	(263,634)
Vocational instruction	157,400	161,358	166,460	(5,102)
Special education instruction	2,471,510	2,420,450	2,416,291	4,159
Instructional support services	2,761,553	1,782,303	1,702,897	79,406
Pupil support services	1,385,707	1,385,707	1,311,682	74,025
Sites and buildings	1,489,102	1,531,602	1,541,458	(9,856)
Fiscal and other fixed cost programs	47,441	47,441	47,422	19
Debt service				
Principal	367,494	425,875	425,875	-
Interest and fiscal charges	67,330	67,330	67,331	(1)
Total expenditures	17,639,755	16,813,584	16,930,344	(116,760)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,623,504)	(1,530,028)	(1,035,462)	494,566
Other Financing Sources (Uses)				
Capital lease proceeds	1,040,000	1,040,000	1,040,000	-
Net Change in Fund Balance	(1,583,504)	(490,028)	4,538	494,566
Fund Balance - Beginning, as previously stated	2,217,632	2,217,632	2,217,632	-
Restatement	122,614	122,614	122,614	-
Fund Balances - Beginning, as Restated	2,340,246	2,340,246	2,340,246	-
Fund Balances - Ending	\$ 756,742	\$ 1,850,218	\$ 2,344,784	\$ 494,566

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, 2015, 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, 2015, expenditures exceeded appropriations in the general fund by \$116,760. The over expenditures were funded by greater than anticipated revenues.



Supplementary Information
June 30, 2015

Independent School District No. 716
Belle Plaine, Minnesota

Independent School District No. 716
 Belle Plaine, Minnesota
 Combining Balance Sheet – Nonmajor Governmental Funds
 June 30, 2015

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Assets			
Cash	\$ 44,832	\$ 159,683	\$ 204,515
Receivables			
Current property taxes	-	54,455	54,455
Delinquent property taxes	-	1,086	1,086
Accounts	24,847	-	24,847
Due from Minnesota Department of Education	3,167	13,381	16,548
Due from Federal through Minnesota Department of Education	3,637	-	3,637
Due from other governmental units	-	14,899	14,899
Inventories	5,910	-	5,910
Prepaid items	-	1,488	1,488
	<u> -</u>	<u> 1,488</u>	<u> 1,488</u>
Total assets	<u>\$ 82,393</u>	<u>\$ 244,992</u>	<u>\$ 327,385</u>
Liabilities			
Salaries payable	\$ -	\$ 16,029	\$ 16,029
Accounts payable	47	6,050	6,097
Due to other governmental units	-	667	667
Unearned revenue	16,178	-	16,178
	<u> 16,178</u>	<u> -</u>	<u> 16,178</u>
Total liabilities	<u> 16,225</u>	<u> 22,746</u>	<u> 38,971</u>
Deferred Inflows of Resources			
Unavailable revenue - delinquent taxes	-	899	899
Unavailable revenue - property taxes	-	115,864	115,864
	<u> -</u>	<u> 115,864</u>	<u> 115,864</u>
Total deferred inflows of resources	<u> -</u>	<u> 116,763</u>	<u> 116,763</u>
Fund Balances			
Nonspendable			
Prepaid items	-	1,488	1,488
Inventories	5,910	-	5,910
Restricted			
Community education	-	56,003	56,003
Early childhood family education	-	37,108	37,108
School readiness	-	7,296	7,296
Other purposes	60,258	3,588	63,846
Total fund balances	<u> 66,168</u>	<u> 105,483</u>	<u> 171,651</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 82,393</u>	<u>\$ 244,992</u>	<u>\$ 327,385</u>

Independent School District No. 716
Belle Plaine, Minnesota

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
Funds
Year Ended June 30, 2015

	Special Revenue Funds		Total
	Food Service	Community Service	Nonmajor Funds
Revenues			
Local property tax levies	\$ -	\$ 98,726	\$ 98,726
Other local and county sources	182	376,875	377,057
State sources	38,839	133,197	172,036
Federal sources	224,257	-	224,257
Local sales and insurance recovery	381,323	-	381,323
	644,601	608,798	1,253,399
Expenditures			
Community education and services	-	604,496	604,496
Pupil support services	655,901	-	655,901
	655,901	604,496	1,260,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,300)	4,302	(6,998)
Fund Balances - Beginning	77,468	101,181	178,649
Fund Balances - Ending	\$ 66,168	\$ 105,483	\$ 171,651



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, 2015, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2015.

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 black ink that reads "Eide Bailly LLP".

Mankato, Minnesota
December 14, 2015

Independent School District No. 716
 Belle Plaine, Minnesota
 Uniform Financial Accounting and Reporting Standards Compliance Table
 Year Ended June 30, 2015

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$15,894,882	<u>\$15,894,882</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
Total Expenditures	\$16,930,344	<u>\$16,930,344</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$8,257	<u>\$8,257</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.03 Staff Development	\$57,343	<u>\$57,343</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.05 Deferred Maintenance	\$0	<u>\$0</u>	\$0	4.09 Alternative Facility Program	\$0	<u>\$0</u>	\$0
4.06 Health and Safety	(\$105,130)	<u>(\$105,130)</u>	\$0	4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.09 Alternative Facility Program	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	07 DEBT SERVICE			
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0	Total Revenue	\$3,469,370	<u>\$3,469,370</u>	\$0
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0	Total Expenditures	\$29,912,699	<u>\$29,912,699</u>	\$0
4.23 Certain Teacher Programs	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
4.24 Operating Capital	\$515,855	<u>\$515,855</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.28 Learning & Development	\$0	<u>\$0</u>	\$0	4.51 QZAB Payments	\$0	<u>\$0</u>	\$0
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$632,860	<u>\$632,860</u>	\$0
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.38 Gifted & Talented	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	08 TRUST			
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	Total Revenue	\$1,500	<u>\$1,500</u>	\$0
4.45 Career Tech Programs	\$0	<u>\$0</u>	\$0	Total Expenditures	\$1,376	<u>\$1,376</u>	\$0
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$984	<u>\$984</u>	\$0
4.49 Safe School Crime - Crime Levy	\$0	<u>\$0</u>	\$0	20 INTERNAL SERVICE			
4.50 Pre-Kindergarten	\$0	<u>\$0</u>	\$0	Total Revenue	\$1,881,770	<u>\$1,881,771</u>	(\$1)
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0	Total Expenditures	\$1,563,994	<u>\$1,563,995</u>	(\$1)
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$317,776	<u>\$317,776</u>	\$0
4.53 Unfunded Sev & Retiremt Levy	\$0	<u>\$0</u>	\$0	25 OPEB REVOCABLE TRUST			
<i>Restricted:</i>				45 OPEB IRREVOCABLE TRUST			
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
<i>Committed:</i>				47 OPEB DEBT SERVICE			
4.18 Committed for Separation	\$180,343	<u>\$180,343</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.61 Committed Fund Balance	\$114,661	<u>\$114,661</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Assigned:</i>				<i>Non Spendable:</i>			
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				<i>Restricted:</i>			
4.22 Unassigned Fund Balance	\$1,573,455	<u>\$1,573,456</u>	(\$1)	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
02 FOOD SERVICES				<i>Unassigned:</i>			
Total Revenue	\$644,601	<u>\$644,602</u>	(\$1)	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
Total Expenditures	\$655,901	<u>\$655,901</u>	\$0	<i>Unassigned:</i>			
<i>Non Spendable:</i>				4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.60 Non Spendable Fund Balance	\$5,910	<u>\$5,910</u>	\$0	04 COMMUNITY SERVICE			
<i>Restricted / Reserved:</i>				Total Revenue	\$608,798	<u>\$608,800</u>	(\$2)
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Expenditures	\$604,496	<u>\$604,496</u>	\$0
<i>Restricted:</i>				<i>Non Spendable:</i>			
4.64 Restricted Fund Balance	\$60,258	<u>\$60,258</u>	\$0	4.60 Non Spendable Fund Balance	\$1,488	<u>\$1,488</u>	\$0
<i>Unassigned:</i>				<i>Restricted / Reserved:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0
04 COMMUNITY SERVICE				4.31 Community Education	\$56,003	<u>\$56,003</u>	\$0
Total Revenue	\$608,798	<u>\$608,800</u>	(\$2)	4.32 E.C.F.E	\$37,108	<u>\$37,108</u>	\$0
Total Expenditures	\$604,496	<u>\$604,496</u>	\$0	4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				4.44 School Readiness	\$7,296	<u>\$7,296</u>	\$0
4.60 Non Spendable Fund Balance	\$1,488	<u>\$1,488</u>	\$0	4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.31 Community Education	\$56,003	<u>\$56,003</u>	\$0	4.64 Restricted Fund Balance	\$3,588	<u>\$3,589</u>	(\$1)
4.32 E.C.F.E	\$37,108	<u>\$37,108</u>	\$0	<i>Unassigned:</i>			
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.44 School Readiness	\$7,296	<u>\$7,296</u>	\$0	06 BUILDING CONSTRUCTION			
4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>				<i>Non Spendable:</i>			
4.64 Restricted Fund Balance	\$3,588	<u>\$3,589</u>	(\$1)	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				<i>Restricted / Reserved:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0

Independent School District No. 716
 Belle Plaine, Minnesota
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2015

Federal Grantor/Program Title	CFDA Number	Expenditures	
Department of Agriculture			
<i>Passed through the Minnesota Department of Education</i>			
Child Nutrition Cluster			
School Breakfast Program	10.553	\$ 21,344	
National School Lunch Program	10.555	<u>164,822</u>	
Total Child Nutrition Cluster			186,166
Commodity Supplemental Food Program	10.565		<u>38,090</u>
Total Department of Agriculture			<u>\$ 224,256</u>
Department of Education			
<i>Passed through the Minnesota Department of Education</i>			
Title I Grants to Local Educational Agencies	84.010		111,828
Improving Teacher Quality State Grants	84.367		31,615
<i>Passed through cooperative</i>			
Special Education Grants for Infants & Families	84.181		8,121
Special Education Cluster			
Special Education Grants to States	84.027	282,154	
Special Education Preschool Grants	84.173	<u>4,988</u>	
Subtotal for Special Education Cluster			<u>287,142</u>
Total Department of Education			<u>438,706</u>
Total Expenditures of Federal Awards			<u><u>\$ 662,962</u></u>

Note A – Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The District received federal awards indirectly through pass-through entities.

Note B – Significant Accounting Policies

Governmental fund types account for the District's federal grant activity. Therefore, expenditures in the schedule of expenditures of federal awards are recognized on the modified accrual basis – when they become a demand on current available financial resources. The District's summary of significant accounting policies is presented in Note 1 in the District's basic financial statements.

Note C – 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, 2015, the District had food commodities totaling \$613 in inventory.

Note D – 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, 2015, 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 14, 2015.

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 results, findings, and questioned costs to be material weaknesses: 2015-A and 2015-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 14, 2015



Independent Auditor's Report on Compliance for Each Major Federal Program 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 programs for the year ended June 30, 2015. The District's major federal programs are 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, 2015.

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 14, 2015

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

2015-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

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: Ryan Laager, Superintendent.
4. Planned Completion Date for the Corrective Action: Ongoing
5. Plan to Monitor Completion of Corrective Action: Ryan Laager, Superintendent, will monitor the review of various accounting functions.

2015-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:** Ryan Laager, Superintendent.
4. **Planned Completion Date for the Corrective Action:** Ongoing
5. **Plan to Monitor Completion of Corrective Action:** Ryan Laager, Superintendent, will monitor the review of the financial statements with the School Board and management.

Independent School District No. 716
Belle Plaine, Minnesota
Summary of Audit Results, Findings, and Questioned Costs
Year Ended June 30, 2015

C. Findings – Major Federal Award Programs - NONE

D. Minnesota Legal and Other Compliance Findings - NONE

Payable 2015 & Payable 2016 Levy Comparison

	14 Payable 15 Levy	15 Payable 16 Levy	Increase/ (Decrease) from 14 Pay 15 Levy	%	L/F
Operating Levy	-	-	-		L
1st Tier Board Approved Ref	208,184.32	226,425.68	18,241.36		L
Equity	200,564.50	218,138.20	17,573.70		F
Location Equity	507,697.60	552,182.67	44,485.07		L/F
Transition	5,172.77	5,639.03	466.26		F
Operating Capital	144,270.70	159,541.50	15,270.80		F
Student Achievement	31,665.29	32,239.28	573.99		F
Integration	19,225.20	20,456.50	1,231.30		F/L
Unemployment	1,000.00	1,500.00	500.00		L
Safe Schools	64,605.60	63,374.40	(1,231.20)		F/L
Career/Technical	30,519.83	37,737.11	7,217.28		F
Annual OPEB	150,000.00	96,165.40	(53,834.60)		L
LTFM	-	322,009.01	322,009.01		L
Health & Safety	167,449.84	-	(167,449.84)		L
Deferred Maintenance	98,334.88	-	(98,334.88)		F
Building Lease	30,208.04	11,116.85	(19,091.19)		L
Lost Interest Earnings	-	-	-		F
Adjustments	(105,634.88)	(164,434.75)	(58,799.87)		F
Total General Fund	1,553,263.69	1,582,090.88	28,827.19	1.86%	
Basic Community Education	74,496.16	74,496.16	-		F
Early Childhood Fam. Ed.	36,162.24	36,530.33	368.09		F
Home Visiting	1,459.20	1,363.20	(96.00)		F
School Age Care	4,000.00	4,000.00	-		L
Adjustments	(253.34)	(148.39)	104.95		F
Total Community Education	115,864.26	116,241.30	377.04	0.33%	
Debt Service	2,818,932.96	2,906,977.50	88,044.54		L
<i>Reduction for Debt Excess</i>	(113,792.12)	(165,060.92)	(51,268.80)		L
Alt Facility Bond Debt Service	446,483.10	321,891.81	(124,591.29)		L
Reduction for Debt Excess	(17,467.57)	(20,572.98)	(3,105.41)		L
Adjustments	172.20	(156.16)	(328.36)		L
Total Debt Service	3,134,328.57	3,043,079.25	(91,249.32)	-2.91%	
Total Levy - All Funds	4,803,456.52	4,741,411.43	(62,045.09)	-1.29%	

L = Local Decision

F = Formula Set by Legislature

	2013	2014	Change	% Increase
Market Value	889,839,600	967,791,263	77,951,663	8.76%
Referendum Market Value	612,103,200	661,465,500	49,362,300	8.06%
Net Tax Capacity	9,360,785	10,211,851	851,066	9.09%
Sales Ratio	97.60%	95.00%	-2.60%	-2.66%
Adjusted Net Tax Capacity	9,595,541	10,746,428	1,150,887	11.99%

BPEA & District 716 Tentative Agreement
11/23/15

	Year 1	Year 2
Salary	2.25%	3.50%
Health Insurance	1.50%	1.50%
Co-Curricular Schedule	2.25%	3.50%
ECFE Licensed Salary Schedule	2.25%	3.50%

*This proposal is a **7.35%** on the Minnesota School Board Association (MSBA) Costing System.

BPEA Items

- 1) Date changes to 2015-2017 throughout the contract.

- 2) Article V Section 5 Personnel Files (p.3) change Minnesota Statute 125.12, Subd.14 to Minnesota Statute 122A.40 Subd.19.

- 3) Article VI Section 7 Individual Contract/Notification of Assignment (p.4) change M.S.125A.45, Subd.7 to M.S. 122A.40 Subd. 7a.

- 4) Article IX Section 1 Subd. 3 Sick Leave (p.6) Add referencing state statute 181.9413 to include days due to care of minor or adult children, spouse, sibling, parent, grandparent or stepparent.

- 5) Article IX Section 2 Personal Leave Subd.3. (p.7) change Requests for personal leave must be "made in writing" to "district substitute system."

- 6) Article X Hours of Service Section 5 Additional Activities (p.9) Change "The School District shall advertise these assignments in the official School District newspaper the first two publications after August 1st." to "The School District shall advertise these assignments on the district website until the position is filled."

- 7) Article XI Section 2 Subd. 3. The district will provide a 403-B match of up to \$1250 year 1 and \$1300 year 2 of contract.

8) Article XV Section 2 (p.12) Take out "Substitute pay for regular teaching day will be solely determined by the district."

9) Article XVI Section 1 (p.12) Take out or M.S. 122A.41, Subdivision 1 as we're not a city in the first class.

10) Article XVI Section 3 (p.13) Take out "and the ECFE teacher shall have no recourse to the grievance procedure."

11) Article XIX Section 8 Subd. 5 (p.15) Take out "The decision by the arbitrator shall be rendered within thirty days after the close of the hearing."

12) Make the following change to the Summer School pay on Schedule C:

Group	A 1-2-3 years	B 4-5-6 years	C 7+ years
Summer School	\$26	\$28	\$30

13) Article IX Leaves of Absence Section 4. Child Care, Paternity and/or Adoption Leave. Subd. 1. (p.7) Add 1. An employee may use Sick Leave Bank days for a time period of 50 working contract days following the birth or adoption of a child, if the employee has the days in their Sick Leave Bank (30 days is standard, but more paid time can be used if the employee has time built up.).

14) Add a One Act Play Assistant Director to Schedule C (level of 1st Asst. Dance)

15) Addition of 1 personal day to year 2 of contract and moving forward.

District Items

1) Remove the following items from Schedule: Ticket Taking, Chaperones, Supervisors A/B, Refereeing/Umpiring, Chains - Football, Scorekeeping/Timing, Volleyball Judges, Track Officiating.

2) Article X Hours of Service Section 5 Additional Activities (p.9) Change "The School District shall advertise these assignments in the official School District newspaper the first two publications after August 1st." to "The School District shall advertise these assignments on the district website until the position is filled."

3) Add ARTICLE XXIII PRESCHOOL TEACHERS

All provisions of the Master Agreement between the District and the Union apply to Preschool Teachers, with the following exceptions:

Section 1. Preschool Teachers shall work 166 days per year. All eligibility or designations in the Master Agreement will be based on that number of days.

Section 2. Preschool Teachers will be placed on a separate seniority list. All other provisions of Article XX Unrequested Leave of Absence and Seniority Agreement will apply to Preschool Teachers.

Section 3. Preschool teachers will begin earning sick days at a pro-rata basis beginning on September 1, 2015. Preschool teachers will receive personal days in the same manner as other teachers, outlined in Article IX. These days will not be prorated. Teachers will be credited with sick days in the following amounts:

- a. Becky Luskey - 68 days
- b. Julie Miner - 56 days
- c. Tracy Witt - 52 days
- d. Kerri Williamson - 20 days

4) Add ARTICLE XXIV HIRING/REHIRING OF RETIRED TEACHERS

Section 1. Licensure: Retired teachers who are hired/rehired by the School District must be appropriately licensed in the subject matter that they will be hired to teach.

Section 2. Probationary Period: The probationary period of retired teachers who are hired/rehired by the School District shall be one (1) school year of service.

Section 3. Layoff and Recall: Retired teachers who are hired/rehired by the School District shall have no seniority or bumping rights.

Section 4. Compensation: Retired teachers who are hired/rehired by the School District shall be provided with benefits and leaves as determined by the School District.

Section 5. Benefits: Retired teachers who are hired/rehired by the School District shall be provided benefits and leaves as determined by the School District.

Section 6. Applicable Sections of the Master Agreement: Retired teachers who are hired/rehired by the School District shall be covered by the following articles of the Master Agreement:

ARTICLE I, PURPOSE,
ARTICLE II, RECOGNITION OF EXCLUSIVE REPRESENTATIVE,
ARTICLE III, DEFINITIONS,
ARTICLE IV, SCHOOL DISTRICT RIGHTS,
ARTICLE V, TEACHER RIGHTS,
ARTICLE XI, RETIREMENT,
ARTICLE XXII, DURATION.

Section 7. Sections of the Master Agreement Not Applicable: Retired teachers who are hired/rehired by the School District shall not be eligible for the following articles of the Master Agreement:

ARTICLE, VI, BASIC SCHEDULES AND RATES OF PAY,
ARTICLE VII, EXTRA COMPENSATION
ARTICLE VIII, GROUP INSURANCE,
ARTICLE IX, LEAVES OF ABSENCE,
ARTICLE X, HOURS OF SERVICE,
ARTICLE XIX, GRIEVANCE PROCEDURE
ARTICLE XX, UNREQUESTED LEAVE OF ABSENCE (ULA) AND
SENIORITY
AGREEMENT.

Section 8. Hours of Service, Duty Day, Duty Week, and Duty Year: The hours of service, duty day, duty week, and duty year for retired teachers who are hired/rehired shall be as assigned by the School District and may be modified from time to time based upon the School District's needs.

*Change Article XXIII Document Authorization to ARTICLE XXV due to added articles.

MASTER AGREEMENT
ARTICLE I
PURPOSE

Section 1. Parties: THIS MASTER AGREEMENT is entered into between Independent School District No. #716, Belle Plaine, Minnesota, herein-after referred to as the School District, and the Belle Plaine Education Association, hereinafter referred to as exclusive representative pursuant to and in compliance with the Public Employment Labor Relations Act, recodification 1984, as amended, hereinafter referred to as P.E.L.R.A. to provide the terms and conditions of employment for teachers during the duration of this agreement.

ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with the P.E.L.R.A. the School District recognizes the Belle Plaine Education Association as the exclusive representative of teachers employed by Independent School District #716, which as exclusive representative shall have those rights and duties as prescribed by the P.E.L.R.A. and as described in the provisions of the Master Agreement.

Section 2. Appropriate Unit: The exclusive representative shall represent all the teachers of the School District as defined in this Master Agreement and in said Act.

ARTICLE III
DEFINITIONS

Section 1. Terms and Conditions of Employment: Pursuant to P.E.L.R.A., the term "terms and conditions of employment means the hours of employment, the compensation therefore, including fringe benefits except retirement contributions or benefits other than employer payment of, or contributions to, premiums for group insurance coverage for retired employees or early retirement, and the employer's personnel policies affecting the working conditions of the employees.

In the case of professional employees the term does not mean educational policies of the school district. "Terms and conditions of employment" is subject to the provisions of P.E.L.R.A.

Section 2. Teacher: The term "teacher" shall mean all persons in the appropriate unit employed by the School District in a position for which the person must be licensed by the State of Minnesota; but shall not include superintendent, assistant superintendent, principals, and assistant principals who devote more than 50% of their time to administrative or supervisory duties, confidential employees, supervisory employees, essential employees, and such other employees as excluded by law.

Section 3. School District: For purposes of administering this Master Agreement, the "School District" shall mean the School Board or its designated representative.

Section 4. Other terms: Terms not defined in the Master Agreement shall have those meanings as defined by the P.E.L.R.A.

ARTICLE IV
SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: The exclusive representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy, which include,

but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure and selection and directions and number of personnel.

Section 2. Management Responsibilities: The exclusive representative recognizes the right and obligation of the School District to efficiently manage and conduct the operation of the school district within its legal limitations and with its primary obligation to provide educational opportunity for the students of the school district.

Section 3. Effect of Laws, Rules and Regulations: The exclusive representative recognizes that all employees covered by this Master Agreement shall perform the teaching and non-teaching services prescribed by the School District and shall be governed by the laws of the State of Minnesota, and by School District rules, regulations, directives and orders, issued by properly designated officials of the School District. The exclusive representative also recognizes the right, obligation and duty of the School District and its duly designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the School District in so far as such rules, regulations, directives and orders are not inconsistent with the terms of this Master Agreement. The exclusive representative also recognizes that the School District, all employees covered by this Master Agreement and all provisions of this Master Agreement are subject to the laws of the State of Minnesota, Federal laws, rules and regulations of the State Board of Education, and valid rules, regulations and orders of State and Federal Governmental Agencies.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of School District rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated in this Master Agreement are reserved to the School District.

ARTICLE V TEACHER RIGHTS

Section 1. Right to Views: Pursuant to P.E.L.R.A., nothing contained in this Master Agreement shall be construed to limit, impair or affect the right of any teacher or his representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designated to and does not interfere with the full faithful and proper performance of the duties of employment or circumvent the rights of the exclusive representative if there be one; nor shall it be construed to require any teacher to perform labor or services against his/her will.

Section 2. Right to Join: Teachers shall have the right to form and join labor or employee organizations, and shall have the right not to form and join such organizations. Teachers in an appropriate unit shall have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such teachers with the School Board of such unit.

Section 3. Request for Dues Check Off: The exclusive representative shall be allowed dues check off for its members, provided that dues check off and the proceeds thereof shall not be allowed to any exclusive representative that has lost its' right to dues check off pursuant to P.E.L.R.A. Upon receipt of a properly executed authorization card for the teacher involved, the School District will deduct from the teacher's paycheck the dues that the teacher has agreed to pay the teacher organization during the period provided in said authorization. Dues will be deducted and remitted to the exclusive representative within 10 days after each pay period.

Section 4. Fair Share Fee: In accordance with P.E.L.R.A., any teacher included in the appropriate unit who is not a member of the exclusive representative may be required by the exclusive representative to contribute a fair share fee for services rendered as exclusive representative. Upon

thirty (30) days notice in writing to the payroll officer of the name of the teacher and the amount of the fair share fee certified by the exclusive representative, the School District will deduct such fair share fee in installments from such employee's pay check each month and will forward such fees within 10 days to the exclusive representative. The exclusive representative agrees to notify the employer promptly whenever any teacher subject to a fair share fee deduction becomes a member of the exclusive representative, and no further fair share fee deductions for such teacher will therein after be made. Any dispute as to the amount of such fee shall be solely between the exclusive representative and the teacher involved.

The exclusive representative hereby warrants and covenants that it will defend, indemnify and save the school district harmless from any and all actions, suits, claims, damages, judgments and executions or other forms of liability, liquidated or un-liquidated, which any person may have or claim to have, now or in the future, arising out of or by reason of the deduction of the fair share fee specified by the exclusive representative as provided herein.

Section 5. Personnel Files: The procedures for handling all personnel files shall be as set down in Minnesota Statute 122A.40, Subd. 19. All evaluations and files generated within a school district relating to each individual teacher shall be available from the district office during regular business hours to each individual teacher upon written request. Effective January 1, 1976, all evaluations and files, wherever generated, relating to each individual teacher, shall be available to each individual teacher upon written request. The teacher shall have the right to reproduce any of the contents of the files at the teacher's expense and to submit for inclusion in the files written information in response to any material contained therein. A school district may destroy the files as provided by law and shall expunge from the teacher's file any material found to be false or inaccurate through the grievance procedure required pursuant to section P.E.L.R.A.

Section 6. Association Days: The School District shall grant the Belle Plaine Education Association up to seven (7) days for association business. The Belle Plaine Education Association will reimburse the School District the cost of a substitute teacher for any days used up to the maximum of seven (7). The Belle Plaine Education Association will give the superintendent a one week notice in writing before any day is taken. The School District will pay the substitute teacher.

ARTICLE VI BASIC SCHEDULE AND RATE OF PAY

Section 1. 2015-2016 and 2016-2017 Salary Schedule: The wages and salaries reflected in Schedule A and Schedule B, attached hereto, and as modified by Section 2, shall be part of the Master Agreement for the 2015-2016 and 2016-2017 school year.

Section 2. Status of Salary Schedule: The salary schedule is not a part of a teacher's continuing contract.

Section 3. Placement on Salary Schedule: The following rules shall be applicable in determining placement of a teacher on the appropriate salary schedule. Curriculum revision classes that shall apply toward a lane change will be limited to nine (9) credits every five years.

Subd. 1. Germane: Credits to be considered for application on any lane of the salary schedule must be graduate credits germane to the teaching assignment.

Subd. 2. Prior Approval: All credits must be approved by the Superintendent in writing, prior to taking the course, with extenuating circumstances considered. Credits to be considered for lane change must be graduate credits and carry a grade equivalent of "B" or higher.

Subd. 3. Effective Date: Individual contracts will be modified to reflect qualified lane changes twice every year effective at the beginning of the school year, and February 1, providing a transcript of qualified credits is submitted to the superintendent's office no later than September 15 or February 1. Pay increases for lane changes made February 1 shall become effective with the February

5 paycheck. The pay increase is not retro-active to September. If a transcript is not available, other satisfactory evidence of successful completion of the credits will be accepted pending receipt of the official transcript. Teachers shall notify the superintendent in writing on or about September 15th of each school year of any lane change to be made that school year.

Subd. 4. Payment of Present Salary: The rules contained herein relating to the application of credits on the salary schedule shall not deprive any teacher of any salary schedule placement already recognized and actually being paid for the 2015-2016 and 2016-2017 school year.

Subd. 5. Increment Qualification Time: A teacher shall qualify for an annual increment following each full year of employment. The School Board may withhold increment advancement, lane change, or any other salary increase for good and sufficient grounds. An action withholding a salary increase shall be subject to the grievance procedure. The School District shall give written notice and the reason for such action. A teacher will receive a full year's increment if they are contracted at more than half time. A teacher contracted at half time or less shall receive a year's increment every two years.

Subd. 6. (1) Semester Credit(s): (1) Semester credit equals 1.5 quarter credits for placement on salary schedule.

Section 4. Part Time Teachers: Part time teachers are defined as those teachers employed on less than a full time contract (less than 1.0 FTE) according to the contract assignment table and/or are employed less than 40 hours per week and 184 days per year. The contract assignment table is located on Appendix II of the Master Agreement. Fringe benefits will also be paid to the fraction of the contract they work. To be eligible for part time benefits, teachers must work .333 FTE. Fringe benefits will be paid according to the teaching contract assignment table. If a part time teacher assignment does not fit the assignment table, the teacher will be placed on the closest teaching contract assignment category (See Appendix II). To be eligible for part time benefits, teachers must work at least .333 x 40 hours. Teachers who work more than half a day shall receive full fringe benefits.

Section 5. Pay Day: The individual teacher shall be paid on the 5th and 20th day of the month. If either day falls during a weekend or vacation the teacher will be paid on the last working day prior to the dates of payment, through June 20th. On June 20th, the final total payment shall be made.

Section 6. Extended Contracts: All extensions of the basic teaching contract will be paid pro rata based on their regular teaching contracts.

Section 7. Individual Contract/Notification of Assignment: The School District shall give written notification to each teacher in the bargaining unit of all the teacher's assignments and salary for the forthcoming school year. Such notification will be by the form provided in Appendix I and shall be given to the teacher no later than July 1st, provided, however, that nothing in this section shall be construed to deprive a teacher of the right to resign pursuant to M.S. 122A.40, Subd. 7a.

ARTICLE VII EXTRA COMPENSATION

Section 1. Extra-Curricular Schedule: The wages and salaries reflected in Schedule C & D, attached hereto, shall be a part of this Master Agreement.

Section 2. Extra-Curricular lane qualifications: Advisors and coaches will be placed on the "B" lane after three years of service and placed on the "C" lane after six years of service. The decision will be based on the following guidelines:

1. All extra curricular experiences gained in advisory or coaching activities in Belle Plaine and in other schools will be counted if the experience is in the last ten years.
2. All extra curricular experience will be counted if it was in the same activity or sport (i.e. basketball with basketball, speech with speech)

Section 3. Extra-Curricular Assignments: Extra-Curricular assignments shall be assigned on a mutually agreeable basis.

Section 4. Resignations: Resignations should be submitted to the Activities Director in a timely manner.

Section 5. Payments. The activity director and assistants shall have the option of receiving payment for the activity at:

- (1) the completion of the activity or
- (2) if the activity exceeds eight (8) weeks in length, receive one half (1/2) of the pay at the mid-point of the activity as determined by the superintendent and activity director, and the remaining one half (1/2) at the completion of the activity. The school district must have written notification from the activity director or assistants on or before the first day of school as to which payment plan he/she has chosen.

ARTICLE VIII GROUP INSURANCE

Section 1. Selection: The selection of both the insurance carrier and policy and HSA vendor shall be made by the School District as provided by law. The selected group health and hospitalization insurance plan must be in compliance with the Patient Protection Affordable Care Act (PPACA).

Section 2. Claims Against the School District: It is understood that the School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claims shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 3. Insurance Plan Year: The Board shall make payment of insurance premiums for each employee to provide insurance coverage for the full twelve (12) month period commencing September 1 and ending August 31. The district will pay the September payroll deduction in August for full single or negotiated family health insurance premium for new employees. When necessary, premiums on behalf of the teacher shall be made retroactively or prospectively to assure uninterrupted participation and coverage. The School District shall make payments of accrued HSA benefits in three (3) equal payments on July 1, October 1, and February 1.

Section 4. Insurance Plan Copies: The Board shall distribute copies of all insurance policies to each teacher covered by said insurance as provided by the carrier.

Section 5. Health and Hospitalization Insurance:

Subd.1. Single Coverage: The School District shall contribute a sum of \$6,369 for employee single coverage for the 2015-2016 and \$6,465 for the 2016-2017 school year for each full time teacher employed by the School District who qualifies for and is enrolled in the School District Group Health and Hospitalization Plan. From this contribution, the first dollars shall fund the employee's HSA deductible for that year at 0%, 50% or 100% as determined by the employee and the remaining dollars of the district contribution shall be applied to the employee's premium cost. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Subd. 2. Employee Plus One Coverage: The School District shall contribute a sum not to exceed \$10,592 for employee plus one insurance coverage for the 2015-2016 and \$10,750 for the 2016-2017 school year for each full time teacher employed by the School District who qualifies for and is enrolled in the School District Group Health and Hospitalization Plan. From this contribution, the first dollars shall fund the employee's HSA deductible for that year at 0%, 50% or 100% as determined by the employee and the remaining dollars of the district contribution shall be applied to the employee's premium cost. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Subd. 3. Dependent Coverage: The School District shall contribute a sum not to exceed \$13,672 for dependent insurance coverage for the 2015-2016 and \$13,877 for the 2016-2017 school year for each full time teacher employed by the School District who qualifies for and is enrolled in the School District Group Health and Hospitalization Plan. From this contribution, the first dollars shall fund the employee's HSA deductible for that year at 0%, 50% or 100% as determined by the employee and the remaining dollars of the district contribution shall be applied to the employee's premium cost. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Section 6. Worker's Compensation: Upon the request of an employee who is absent from work as a result of a compensable injury incurred in service of the School District under the provisions of the workman's compensation act, the School District will pay to the employee the employee's earned accrual of sick leave. The employee shall remit to the employer any compensation received pursuant to the Worker's Compensation Act.

Subd. 1. A deduction shall be made from the employee's sick leave accrual time according to the pro rata portions of the days of sick leave which is used to supplement workmen's compensation.

Subd. 2. Such payment shall be paid by the School District to the employee only during the period of disability.

Subd. 3. In no event shall the additional compensation paid to the employee by virtue of sick leave pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the normal compensation of the employee.

Section 7. Long Term Disability: The School District shall pay the premium for individual coverage for each fulltime teacher employed by the School District who qualifies for the School district Long Term Disability Plan.

Section 8. Life Insurance: The School District shall pay the premium for a life insurance policy valued at \$50,000, for individual coverage for each full time teacher employed by the School District who qualifies for and is enrolled in the School District Life Insurance Plan during the 2015-2017 school years. Qualified full time teachers employed by the School District may purchase additional life insurance coverage. This premium cost shall be borne by the employee and paid by payroll deduction.

Section 9. Dental Insurance: The School District shall contribute the full single premium coverage for each full time teacher employed by the School District who qualifies and is enrolled in the School District Dental Insurance Plan. Beginning July 1, 2010, employees may expand single dental insurance to family dental insurance at their own expense. Payment for the additional coverage will be made through payroll deduction.

ARTICLE IX LEAVES OF ABSENCE

Section 1. Sick leave:

Subd. 1. A fulltime teacher shall earn sick leave, accumulated at the rate of (5) days on the first day of service and then (1) day per month there after to a total of 12 days for each year of service in the employ of the School District.

Subd. 2. Un-used sick leave days shall accumulate to a maximum credit of 115 days of sick leave per teacher. Sick leave days will stop accumulating when the Long Term Disability Insurance begins. Any unused sick leave days of the original 115 will remain for subsequent use.

Subd. 3. Sick leave with pay shall be allowed by the School District whenever a teacher's absence is due to illness or disability or care of relatives pursuant to M.S. 181.9413 which prevented attendance at school and performance of duties on that day or days.

Subd. 4. In absences in excess of three (3) consecutive days, the School District may require a teacher to furnish a medical certificate from a qualified physician as evidence of illness or disability, indicating such absence was due to illness or disability, in order to qualify for sick leave pay. The district will reimburse to the employee the out of pocket expense for this required medical certificate that is not covered by the health plan of the employee. If the employee's HSA or VEBA pays for the expense the district will still reimburse the employee. However, the final determination as to the eligibility of a teacher for sick leave is reserved to the School District.

Subd. 5. In the event that a medical certificate will be required, the teacher will be so advised.

Subd.6. A pregnant employee may use sick leave during the period of time that her doctor certifies that she is unable to work because of a period of disability.

Subd. 7. In the event of a long term illness or disability leave request where the teacher has furnished a medical certificate from a qualified physician, the school district may allow the teacher on a case by case basis, to borrow on their future sick leave accrued days if the teacher does not have sick leave to use. The school district may allow borrowing on future accrued sick leave up until the time that the teacher is able to return to work or LTD insurance becomes effective. The school district shall have total discretion as to the number of sick days granted and when borrowed days must be replaced. If a teacher leaves employment before borrowed days are recovered through accumulated sick leave, an amount equal to 1/184 of the current year contract base pay for each day borrowed shall be deducted from that teacher's final paycheck.

Section 2. Personal Leave:

Subd.1. A fulltime teacher shall be granted a leave of two days per year for 2015-16, not accumulative. Beginning in 2016-17, a fulltime teacher shall be granted a leave of three days per year, not accumulative.

Subd. 2. Each teacher will be allowed to use personal leave without stating a reason.

Subd. 3. Requests for personal leave must be made in the district substitute system to the superintendent at least three days in advance, except in the event of emergencies. All leaves must have prior approval, but at no time shall more than three percent of the teaching staff be granted personal leave. However, extenuating circumstances shall be considered.

Subd. 4. A personal leave day shall not be granted after April 30, except in cases of emergency.

Subd. 5. The School District will buy back two unused personal days per school year from each teacher at the current substitute rate of pay per day or a pro rated amount based on full time status of the employee. Teachers must request payment for this day by May 30th of each year.

Section 3. Bereavement Leave: When requesting bereavement leave, the teacher shall indicate the relationship they have with that individual. Up to four days of leave shall be allowed for a death in the teacher's immediate family. The specified amount of leave allowed is subject to the discretion of the superintendent depending on the circumstances. Immediate family is defined as the teacher's spouse, teacher's and/or spouse's child, parent, brother, sister, grandparent, grandchild, and a relative living in the same household as the teacher. One day per year shall be allowed for the death of a relative or close personal friend not included elsewhere in this bereavement leave.

The first one (1) day of bereavement leave used will not be deducted from sick leave. Any additional days used will be deducted from sick leave.

Section 4. Child Care, Paternity and/or Adoption Leave: The Board shall grant a child care leave to any teacher who makes a written application for such leave regardless of marital status provided the teacher is the legal guardian caring for the child on a full time basis.

Subd. 1. A teacher making application for child care leave shall inform the superintendent in writing of intention to take leave at least three calendar months before commencement of the intended leave whenever possible. A pregnant teacher will also provide at the time of the leave application, a statement from her physician indicating the expected date of delivery.

1. An employee may use Sick Leave Bank days for a time period of 50 working contract days following the birth or adoption of a child, if the employee has the days in their Sick Leave Bank (30 days is standard, but more paid time can be used if the employee has time built up.).

Subd. 2. The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with some natural break in the school year- i.e. winter vacation, spring vacation, quarter break. (Adoption leave will commence at the date of home placement).

Subd. 3. In making a determination concerning the commencement and duration of a child care leave, the School District shall not, in any event, be required to:

1. Grant any leave more than twelve (12) months in duration.
2. Permit the teacher to return to his or her employment prior to the date

designated in the request for child care leave.

Subd. 4. A teacher returning from child care leave shall be reinstated to the teacher's original job or to a position of like status and pay. The continuing contract shall remain in effect, and the teacher shall retain all seniority, salary and fringe benefits which the teacher had accrued prior to taking child care leave.

Subd. 5. Leave under this child care section shall be without pay or fringe benefits.

Subd 6. Teachers completing less than one-half year of teaching prior to taking the leave herein contemplated, on returning to teaching shall be placed on the same step of the salary schedule which they previously occupied. Teachers who have completed one-half or more of the teaching year at the time of taking the leave herein contemplated shall advance one step on the salary schedule on their return to employment. Teachers taking this leave shall retain all seniority and all fringe benefits including such leave which they had accrued prior to taking the leave. Any teacher wishing to continue participation in the health insurance program of the School District while on leave shall pay the cost of the insurance premium until they return from the leave. The benefits of this section shall accrue to both married and unmarried personnel.

Section 5. Sabbatical Leave:

Subd.1. A sabbatical leave of absence, without pay, of up to one year may be granted at the district's discretion to no more than two full time teachers, upon application for the purpose of engaging in study at an accredited college, university, or in a field reasonably related to the teacher's professional responsibilities, or in a foreign or military teaching program. Upon returning from such a leave, a teacher shall be reinstated to the teacher's original job or to a position of like status, and shall retain all seniority and fringe benefits as would have been accrued had the teacher taught in the Belle Plaine School District during such period. The School District may grant a sabbatical leave to any teacher, as defined in this contract, who has been employed at least seven (7) consecutive years and who has not had a sabbatical leave during the seven years immediately preceding.

Subd. 2. This sabbatical may be extended a total of two years upon a six month notification to the School District prior to the anniversary date of said sabbatical.

Subd. 3. Teachers completing less than one-half year of teaching prior to taking the leave herein contemplated, on returning to teaching shall be placed on the same step of the salary schedule which they previously occupied. Teachers who have completed one-half or more of the teaching year at the time of taking the leave herein contemplated shall advance one step on the salary schedule on their return to employment. Teachers taking this leave shall retain all seniority and all fringe benefits including such leave which they had accrued prior to taking the leave. Any teacher wishing to continue participation in the health insurance program of the School District while on leave shall pay the cost of the insurance premium until they return from the leave. The benefits of this section shall accrue to both married and unmarried personnel.

Section 6. Professional Visitation Leave:

Subd. 1. Upon request to the principal, teachers may be allowed one (1) day of release time per teacher for classroom visitation and school observation. This policy is directed toward local area visits only and is not intended to conflict with the policy relating to attendance at state, regional and national conferences and conventions. Such visitations may be used to examine new or innovative types of programs in operation in one of the district schools or in other schools in the local area.

Section 7. Professional Growth Leave:

Subd. 1. This leave shall encompass seminars, workshops and short courses not covered elsewhere in this article. Professional Growth Leave may be initiated by the teacher, coach, supervisor or advisor directly to the School District, may be requested by the teacher and through the administrator or may be directed by the school district.

Subd.2. The School District shall reserve the right to grant each request on an individual basis. Application may be made for reimbursement of fees, mileage, and meals.

Subd.3. The School District shall reserve the right to determine reimbursement on an individual basis with the following exception: if the Professional Growth Leave is directed by the school district, the teacher will receive full pay and the district will pay the substitute teacher.

Section 8. Jury Service: A teacher who serves on jury duty shall be granted the day, or days, necessary as stipulated by the court to discharge this responsibility without any salary deduction or loss of basic leave allowance. The compensation received for jury duty shall be remitted to the school district.

Section 9. Short Term Emergency Leave: Such leave shall be granted pertaining to emergencies involving the teacher and/or immediate family that are not covered elsewhere in this article. Such leave shall be granted only when no control by the teacher can be exercised over the event. Time will be deducted from accumulated sick leave.

Section 10. Military Leave: Military leave shall be granted pursuant to applicable law.

Section 11. Teachers on Leave: Any teacher on any unpaid leave of absence is eligible to participate in the district's group insurance program if permitted under the insurance policy provisions. The teacher shall pay the entire premium for such programs as the teacher wishes to retain commencing with the beginning of the leave. The right to continue participation in such group insurance programs, however, will terminate if the teacher does not return to the district after completion of the approved leave.

ARTICLE X HOURS OF SERVICE

Section 1: Length of School Year: The School District and the Exclusive Representative of the EM-BPEA mutually agree to a total of 184 duty days for the 2015-2016 and 2016-2017 school years. The result will be 184 total contract days, 174 student contact days, 8 teacher workshop/staff development days and 2 parent teacher conference days. The School District shall have total discretion as to when these days occur.

Section 2: Make-up Days: In the event that teacher contract days in any one school year are lost due to any emergency, the School District at its discretion will have the right to require students and staff to make-up the time that has been lost. The School District shall have total discretion as to when these days occur.

Section 3. Basic Day: The normal teacher's day, including a 25 minute duty free lunch period, shall be eight consecutive hours.

Section 4. Building Hours: The specific hours at any individual building may vary according to the needs of the educational program of School District. The specific hours for each building will be designated by the School District.

Section 5. Additional Activities: In addition to the basic school day, teachers may be requested to participate in school activities beyond the basic teacher's day. The School District shall advertise these assignments on the district website until the position is filled. Participation by the teacher shall be required for the first two times after volunteer participation has been exhausted. All subsequent assignments shall be on a voluntary basis.

Section 6. Elementary Preparation Time: Each elementary teacher will be provided an average of 250 minutes per week during student contact hours for preparation.

ARTICLE XI RETIREMENT

Section 1. 403-B Retirement Plan: Teachers hired after June 30, 1989 may elect to participate in a 403-B matching annuity plan provided by the school district. Employee eligibility begins upon achieving tenure with the School District. The amount matched shall not exceed \$1,250 year 1 and \$1,300 beginning in year 2 of contract. The maximum district contribution per employee is capped at \$30,000.

Section 2. Severance:

Subd. 1. Qualifications: The severance payout as outlined in Sub. 2 is only available to teachers hired prior to June 30, 1989 and whose name appears on the severance eligibility list attached to this contract as Appendix III. To qualify for this payout, said teacher must have met all of the following guidelines:

- a). Be a full time teacher who has met eligibility requirements for the Rule of 90 under the provisions of TRA.
- b.) Submit in writing their intent to resign no later than 90 days prior to the anticipated date of retirement that has been accepted by the School Board.
- c.) Completed application to TRA for a retirement annuity.

Subd. 2. Amount: Upon completing the qualifications in Subd. 1 of this article, the severance retirement payment shall be equal to 100% of the teacher's final base salary or \$42,000, which ever is the lesser amount. For calculation of final base salary, extracurricular or extra assignment pay will not be included.

Subd. 3. Beginning with the 2006-2007 school year, full time teachers who were hired prior to June 30, 1989 will be eligible to participate in a 403-B matching annuity plan provided by the district. The district will provide a match of up to \$1,250 year 1 and \$1,300 beginning in year 2 of contract. Any 403-B contributions by the district on the teacher's behalf will be subtracted from the Severance amount determined in Subd. 2.

Subd. 4. Health Retirement Annuity: Upon completing the qualifications in Subd. 1 of this article, the retiring teacher shall also be entitled to a Health Retirement Annuity/HSA payment of \$1,800 per year for a period of 8 years starting from the date of retirement.

Subd. 5. Payment Options: All eligible teachers who may decide to retire during the years covered by this bargaining agreement must decide as a group how they wish to receive their severance pay from the District. There are three options to consider: 1) Severance cash – the teacher will receive the severance pay in three equal installments over a time period not to exceed three years from the date of retirement; 2) 403(b) – The District will deposit the severance pay into a 403(b) account that the teacher has chosen from the list of approved plans through the district; 3) Health Care Savings Plan (HCSP) – The District will deposit the severance pay in the teacher's name into the Post Retirement HCSP which was established by the Minnesota State Retirement System (MSRS). 4) The teachers who are eligible to retire during the years covered by this Master Agreement will vote on the payments option to be used during the course of this Agreement. They may select any percentage

combination (equaling 100%) of the three options available but must make their decision prior to May 1 of the first year of the two year agreement period.

Subd. 6. Payment: The severance payment will be placed in a Post-Retirement Annuity. The District shall have the right to select the vendor of the annuity. The school district shall have sole discretion to determine when and how the benefit is paid. All payments shall be made within 36 months of June 30 of the year in which the teacher retires. The school district shall pay the Post Retirement Annuity in three (3) equal installments. The Health Retirement Annuity Payment will be made annually to the teachers HRA or HSA account beginning on July 1st in the year after retirement and continuing on July 1st each year thereafter. The vendor of this annuity shall also be selected by the district.

Subd. 7. Neither the severance retirement payment nor the health retirement annuity shall be granted to any teacher discharged for just cause by the school district.

Subd. 8. If a retired teacher who has met the qualifications outlined in Sub. 1 of this article dies before the entire retirement payment or health retirement annuity is disbursed, the teacher's estate shall receive any remaining amount according to the above schedule.

ARTICLE XII MAINTENANCE OF STANDARDS

Section 1. This Master Agreement shall constitute the full and complete commitment between both parties and may be revised only through the voluntary, mutual consent of the parties in a written, signed amendment to this Master Agreement.

Section 2. This Master Agreement shall supersede any rules regulations or practices of the Board which shall be contrary to or inconsistent with its terms. The provisions of this Master Agreement shall be incorporated into and be considered part of the established policies of the Board.

ARTICLE XIII TEACHER ASSIGNMENTS AND QUALIFICATIONS

Section 1. No new teacher shall be employed by the Board for a regular teaching assignment who does not have a teaching license issued by the Minnesota Department of Education.

Section 2. The employment of a teacher whose licensure is based on a limited permit is to be permitted only in cases of absolute necessity.

Section 3. Teachers shall not be assigned outside the scope of their teaching license.

Section 4. Any assignment in addition to the normal teaching schedule during the regular school year, including adult education, driver education, a sixth class for secondary teachers, and summer school courses, shall not be obligatory but shall be with the consent of the teacher. Consideration in making the above assignments will be given to licensed teachers as determined by district.

Section 5. All new or vacated positions shall be posted within five (5) days after the opening of a new or vacated position in each of the buildings prior to filling the position.

ARTICLE XIV QUALITY OF EDUCATION

Section 1. The Board and Association agree that optimum school facilities for both student and teacher are desirable to ensure the high quality of education that is the goal of both the Association and

Board. It is also acknowledged that the primary duty and responsibility of the teacher is to teach and that the organization of the school and the school day should be directed toward ensuring that the energy of the teacher is primarily utilized to this end.

ARTICLE XV SPECIAL AND STUDENT TEACHING ASSIGNMENTS

Section 1. Assignments for Adult Education, Driver Education and Summer School Programs will be made by the School District. Consideration will be given to qualified teachers possessing permanent teaching licenses regularly employed in the School District during the normal school year. Hourly rate of pay for summer school classes shall be paid per Schedule C and Schedule D.

Section 2. For in-school substitution, during a teacher's conference period, teachers will be compensated at the rate of \$22.50 per hour in 2015-2016 and \$23.28 per hour in 2016-2017.

Section 3. A teacher that teaches a sixth class will be compensated at a rate of 1/8 of his/her annual base pay.

Section 4. Homebound instruction and summer school for credit shall be administered by the building principal. Teachers will be paid according to Schedule C and Schedule D. This instruction shall be done during non-duty hours on a voluntary basis. Mileage to and from the student's residence shall be paid at the rate as designated by the School District.

Section 5. Summer Curriculum Writing: The School District shall determine the number of hours necessary to complete a curriculum development project and shall contract with the selected teacher to perform such curriculum development projects based upon the hourly rate in Schedule C and Schedule D. Payment is to be made at the time the project is completed and accepted by the School District.

Section 6. Teacher In-Service Education: The School District may hire a teacher to provide in-service education to staff people at an hourly rate of \$22.00 per hour in 2015-2016 and 2016-2017. The number of hours of preparation time and presentation time shall be determined by the School District and agreed to by the teacher prior to acceptance of the assignment.

Section 7. Any teacher who teaches a college credit course will receive additional compensation of \$500 per semester per course. This payment is inclusive of any required training by sponsoring colleges. Compensation will be added to the teacher's annual teaching compensation and paid throughout the year. Any incurred mileage will be paid at the current IRS mileage rate.

Section 8. Supervisory teachers of student teachers shall be teachers who voluntarily accept the assignment as "supervisory" master teacher.

Section 9. "Supervisory teachers" shall develop extensive opportunities for the student teachers to observe and practice the arts and skills of the profession.

Section 10. The Association agrees to accept student teachers as honorary members during their student teaching period and include them in appropriate meetings and activities of the Association.

ARTICLE XVI EARLY CHILDHOOD FAMILY EDUCATION TEACHERS

Section 1. Statutory Considerations: Pursuant to M.S. 122A.26, an Early Childhood Family Education (ECFE) teacher who teaches in an early childhood and family education program which is

offered through a community education program which qualifies for community education aid or ECFE aid must meet licensure requirements as a teacher. However, M.S. 122A.26 specifically provides that such licensure shall not be construed to bring such ECFE teacher within the definition of a teacher for purposes of M.S. 122A.40, Subdivision 1.

Section 2. Application of Agreement: The employment of ECFE teachers is unique and market driven and accordingly, requires particular consideration in the Agreement because of this unique employment relationship.

Section 3. Probationary Period: The probationary period of ECFE teachers shall be three (3) school years of continuous service. During the probationary period, the School District shall have the unqualified right to suspend, discharge, or otherwise discipline an ECFE teacher. Upon completion of the probationary period, an ECFE teacher may be suspended or discharged only for a just cause, and such ECFE teacher shall have access to the grievance procedure.

Section 4. Layoff and Recall: ECFE teachers shall have seniority only as an ECFE teacher and shall have a separate seniority list consisting only of ECFE teachers. An ECFE teacher shall not have any rights to any other teaching position in the School District. ECFE teachers shall be laid off and recalled within the order of seniority with other ECFE teachers.

Section 5. Compensation: ECFE teachers shall be compensated pursuant to the specific ECFE salary schedule, Appendix V and shall not be entitled to compensation on the regular teacher salary schedule.

ARTICLE XVII MEET AND CONFER/POLICY AGREEMENT

Section 1. Representatives of the School District and the Association's Meet and Confer Committee will meet as needed during the school year for the purpose of reviewing the administration of the Agreement to resolve problems of interpretation and to review board policy. These meetings are not intended to bypass the grievance procedure.

Section 2. If, by mutual consent, it is determined to cancel a meeting, the cancellation shall constitute a scheduled meeting. The mutual consent must be in writing by representatives of the School District and the Belle Plaine Education Association.

Section 3. Each party will submit to the other, at least forty-eight (48) hours prior to the meeting, an agenda of items to be discussed.

Section 4. All meetings between the School District and Association will be scheduled to take place at times when the teachers involved are free from assigned instructional responsibilities unless otherwise mutually agreed upon.

ARTICLE XVIII PUBLICATION OF THE AGREEMENT

Section 1. Copies of this Master Agreement titled "Master Agreement between the Belle Plaine School District and the Belle Plaine Education Association", shall be printed at the expense of the Board within thirty (30) days after the Master Agreement is signed, and a copy shall be presented to every teacher now employed by the Board. Further, the Board shall furnish five (5) copies of the Master Agreement to the Association for its use.

ARTICLE XIX
GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A "grievance" shall mean an allegation by a teacher resulting in a dispute or disagreement between the teacher and the school district as to the interpretation or application of terms and conditions contained in this Agreement.

Section 2. Representative: The teacher, administrator, or school board may be represented during any step of the procedure by any person or agent designated by such party to act in the party's behalf.

Section 3. Definition and Interpretations:

Subd. 1. Extension: Time limits specified in this Agreement may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure shall refer to working days. A working day is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday or a legal holiday.

Subd. 4. Filing and Postmark: The filing or service of any notice or document herein shall be considered timely if it is personally served or if it bears a certified postmark of the United States Postal Service within the time period.

Section 4. Time Limitation and Waiver: Grievances shall not be valid for consideration unless the grievance is submitted in writing to the school district's designee, setting forth the facts and the specific provision of the Agreement allegedly violated and the particular relief sought within twenty days after the date of the first event giving rise to the grievance occurred. Failure to file any grievance within such period shall be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance. An effort shall first be made to adjust an alleged grievance informally between the teacher and the school district's designee.

Section 5. Adjustment of Grievance: The school district and the teacher shall attempt to adjust all grievances which may arise during the course of employment of any teacher within the school district in the following manner:

Subd. 1. Level 1: If the grievance is not resolved through informal discussions, the school district designee shall give a written decision on the grievance to the parties involved within ten days after receipt of the written grievance.

Subd. 2. Level II: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the superintendent of schools, provided such appeal is made in writing within five days after receipt of the decision in Level I. If a grievance is properly appealed to the superintendent, the superintendent or designee shall set a time to meet regarding the grievance within fifteen days after receipt of the appeal. Within ten days after the meeting, the superintendent or designee shall issue a decision in writing to the parties involved.

Subd. 3. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the school district, provided such appeal is made in writing within five days after receipt of the decision in Level II. If a grievance is properly appealed to the school district, the school district shall set a time to hear the grievance within twenty days after receipt of the appeal. Within twenty days after the meeting, the school district shall issue its decision in writing to the parties

involved. At the option of the school district, a committee or representative(s) of the board may be designated by the board to hear the appeal at this level, and report its findings and recommendations to the school district. The school district shall then render its decision.

Section 6. School District Review: The school district reserves the right to review any decision issued under Level I or Level II of this procedure provided the school district or its representative notify the parties of its intention to review within ten days after the decision has been rendered. In the event the school district reviews a grievance under this the school district reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the school district or its representative to issue a decision within the time periods provided herein shall constitute a denial of the grievance and the teacher may appeal it to the next level.

Section 8. Arbitration Procedures: In the event that the teacher and the school district are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the office of the superintendent within ten days following the decision in Level III of the grievance procedure.

Subd. 2. Prior Procedure Required: No grievance shall be considered by the arbitrator which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties shall, within ten days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Public Employees Relations Board (PERB) to appoint an arbitrator, pursuant to P.E.L.R.A. providing such request is made within twenty days after request for arbitration. The request shall ask that the appointment be made within thirty days after the receipt of said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from the PERB within the time periods provided herein shall constitute a waiver of the grievance.

Subd. 4. Hearing: The grievance shall be heard by a single arbitrator and both parties may be represented by such person as they may choose and designate, and the parties shall have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator shall be a hearing denovo.

Subd. 5. Decision: Decisions by the arbitrator in cases properly before the arbitrator shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in P.E.L.R.A. The arbitrator shall issue a written decision and order including finds of fact that shall be based upon substantial and competent evidence presented at the hearing. All witnesses shall be sworn upon oath by the arbitrator.

Subd. 6. Expenses: Each party shall bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording shall be made of the hearing at the request of the party. The parties shall share equally fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other expenses that the parties mutually agree are necessary for the conduct of the arbitration. However, the party ordering a copy of such transcript shall pay for such a copy.

Subd. 7. Jurisdiction: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written Agreement; nor shall an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein; nor shall the

jurisdiction of the arbitrator extend to matters of inherent managerial policy, which shall include but are not limited to such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, in its order the arbitrator shall give due consideration to the statutory rights and obligation of the public school districts to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

Section 9. Election of Remedies and Waiver: A party instituting any action, proceeding or complaint in a federal or state court of law, or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under this Article. Upon instituting a proceeding in another forum as outlined herein, the employee shall waive the rights to initiate a grievance pursuant to this Article, or if the grievance is pending in the grievance procedure, the right to pursue it further shall be immediately waived. This section shall not apply to actions to compel arbitration as provide in the Agreement or to enforce the award of an arbitrator.

ARTICLE XX UNREQUESTED LEAVE OF ABSENCE AND SENIORITY AGREEMENT

Section 1. Seniority and unrequested leave of absence will follow the guidelines mandated by M.S. 122 A. 40, Subdivision 11, as of July 1, 1974 as follows:

Subd. 1. Unrequested leave of absence: The school district may place on unrequested leave of absence, without pay or fringe benefits, as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts. The unrequested leave shall be effective at the close of the school year. In placing teachers on unrequested leave, the board shall be governed by the following provisions:

a. The Board may place probationary teachers on unrequested leave first in the inverse order of their employment. No teacher who has acquired continuing contract rights shall be placed on unrequested leave of absence while probationary teachers are retained in positions for which the teacher who has acquired continuing contract rights is licensed.

b. Teachers who have acquired continuing contract rights shall be placed on unrequested leave of absence in fields in which they are licensed in the inverse order in which they were employed by the school district. In the case of equal seniority, the order in which teachers who have acquired continuing contract rights shall be placed on unrequested leave of absence in fields in which they are licensed shall be in the inverse order of lay off as per Section 2 of this Article.

c. Notwithstanding clauses (a) and (b), if either the placing of a probationary teacher on unrequested leave before a teacher who has acquired continuing rights or the placing of a teacher who has acquired continuing contract rights on unrequested leave before another teacher who has acquired continuing contract rights but who has greater seniority would place the district in violation of its affirmative action program, the district may retain the probationary teacher or the teacher with less seniority.

d. Teachers placed on unrequested leave of absence shall be reinstated to the positions from which they have been given leaves of absences or, if not available, to other available positions in the school district in fields in which they are licensed. Reinstatement shall be in the inverse order of placement on leave of absence. The order of reinstatement of teachers who have equal seniority and who are placed on unrequested leave in the same school year shall be in the inverse order of lay off as per Section 2 of this Article.

e. No appointment of a new teacher shall be made while there is available, on unrequested leave, a teacher who is properly licensed to fill such vacancy, unless the teacher fails to

advise the school district within 30 days of the date of notification that a position is available to him, that he may return to employment and that he will assume the duties of the position to which appointed on a future date determined by the board.

f. A teacher placed on unrequested leave of absence may engage in teaching or any other occupation during the period of this leave.

g. The unrequested leave of absence shall not impair the continuing contract rights of a teacher or result in a loss of credit for previous years of service.

h. The unrequested leave of absence of a teacher who is placed on unrequested leave of absence on or after January 1, 1978 and who is not reinstated shall continue for a period of five years, after which the right to reinstatement shall terminate; provided the teacher's right to reinstatement shall also terminate if he fails to file with the board by April 1 of any year a written statement requesting reinstatement.

i. The same provisions applicable to terminations of probationary or continuing contracts in subdivision 5 and 7 shall apply to placement on unrequested leave of absence.

j. Nothing in this subdivision shall be construed to impair the rights of teachers placed on unrequested leave of absence to receive unemployment compensation if otherwise eligible.

Section 2. Seniority Tie Breaking Procedure:

1. Teachers who are hired for their first contract at the earlier date if hired at the same meeting, the earlier motion will be senior to others. If the tie is not broken by the first criteria then;

2. Teachers who have more approved hours in the field that is germane will be senior to others. The cut off date for credits to count will be September 15th of the current school year. If the tie is not yet broken, then;

3. Teachers who are licensed to teach in more subject areas that are currently being offered will be senior to others. Subject areas in the Elementary School are defined as kindergarten and elementary (grades 1-6).

ARTICLE XXI
PUBLIC OBLIGATION

Section 1. The parties mutually recognize that their obligation is to the public and that the right of students and residents of the school district to the continuous and uninterrupted operation of the school is of the paramount importance. The exclusive representative agrees, therefore, that during the term of this contract neither the exclusive representative nor any individual employee shall engage in any strike except as provided for in the Minnesota Public Employment Labor Relations Act of 1971, Recodification 1984, as amended.

Section 2. The Board also agrees that it will not, during the period of this Master Agreement, directly or indirectly engage in or assist a lockout or any unfair labor practice, as defined in the Minnesota Public Employment Labor Relations Act of 1981, Recodification 1984, as amended.

ARTICLE XXII
DURATION

Section 1. This Master Agreement shall be effective as of July 1, 2015, and shall continue in effect until June 30, 2017. If a new Master Agreement has not been duly entered into prior to June 30, 2017, then this Master Agreement shall continue in full force and effect until a new Master Agreement is adopted.

Section 2. Effect: This Master Agreement constitutes the full and complete Master Agreement between the school district and the exclusive representative representing the teachers of the district.

The provisions herein relating to terms and conditions of employment supersede any and all prior Master Agreements, resolutions, practices, school district policies, rules or regulations concerning terms and conditions or employment inconsistent with these provisions.

Section 3. Finality: Any matters relating to the current contract term, whether or not referred to in this Master Agreement, shall not be open for negotiation during the term of this Master Agreement.

Section 4. Severability: The provisions of this Master Agreement are severable, and if any provision thereof, or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Master Agreement or the application of any provision thereof.

ARTICLE XXIII PRESCHOOL TEACHERS

All provisions of the Master Agreement between the District and the Union apply to Preschool Teachers, with the following exceptions:

Section 1. Preschool Teachers shall work 166 days per year. All eligibility or designations in the Master Agreement will be based on that number of days.

Section 2. Preschool Teachers will be placed on a separate seniority list. All other provisions of Article XX Unrequested Leave of Absence and Seniority Agreement will apply to Preschool Teachers.

Section 3. Preschool Teachers will begin earning sick days at a pro-rata basis beginning on September 1, 2015. Preschool Teachers will receive personal days in the same manner as other teachers, outlined in Article IX. These days will not be prorated. Preschool Teachers will be credited with sick days in the following amounts:

- a. Becky Luskey – 68 days
- b. Julie Miner – 56 days
- c. Tracy Witt – 52 days
- d. Kerri Williamson – 20 days

ARTICLE XXIV HIRING/REHIRING OF RETIRED TEACHERS

Section 1. Licensure: Retired teachers who are hired/rehired by the School District must be appropriately licensed in the subject matter that they will be hired to teach.

Section 2. Probationary Period: The probationary period of retired teachers who are hired/rehired by the Scholl District shall be one (1) school year of service.

Section 3. Layoff and Recall: Retired teachers who are hired/rehired by the School District shall have no seniority or bumping rights.

Section 4. Compensation: Retired teachers who are hired/rehired by the School District shall be provided with benefits and leaves as determined by the School District.

Section 5. Benefits: Retired teachers who are hired/rehired by the School District shall be provided benefits and leaves as determined by the School District.

Section 6. Applicable Sections of the Master Agreement: Retired teachers who are hired/rehired by the School District shall be covered by the following articles of the Master Agreement:

ARTICLE I, PURPOSE,

ARTICLE II, RECOGNITION OF EXCLUSIVE REPRESENTATIVE,

ARTICLE III, DEFINITIONS,

ARTICLE IV, SCHOOL DISTRICT RIGHTS,

ARTICLE V, TEACHER RIGHTS,

ARTICLE XI, RETIREMENT,

ARTICLE XXII, DURATION.

Section 7. Sections of the Master Agreement Not Applicable: Retired teachers who are hired/rehired by the School District shall not be eligible for the following articles of the Master Agreement:

ARTICLE VI, BASIC SCHEDULES AND RATES OF PAY,

ARTICLE VII, EXTRA COMPENSATION,

ARTICLE VIII, GROUP INSURANCE,

ARTICLE IX, LEAVES OF ABSENCE,

ARTICLE X, HOURS OF SERVICE,

ARTICLE XIX, GRIEVANCE PROCEDURE,

ARTICLE XX, UNREQUESTED LEAVE OF ABSENCE (ULA) AND SENIORITY AGREEMENT.

Section 8. Hours of Service, Duty Day, Duty Week, and Duty Year: The hours of service, duty day, duty week, and duty year for retired teachers who are hired/rehired shall be assigned by the School District and may be modified from time to time based upon the School District's needs.

ARTICLE XXV
DOCUMENT AUTHORIZATION

IN WITNESS WHEREOF, the parties have executed this Master Agreement as follows:

President

School Board Chair

Secretary

Clerk

Chief B.P.E.A. Negotiator

Chief School Board Negotiator

Dated this ____ day of _____ 20__

Dated this ____ day of _____ 20__

SCHEDULE A
SALARY SCHEDULE 2015-2016

Qtr Cr	BA	BA/15	BA/30	BA/45	BA/60	MA	MA/15	MA/30	MA/45	MA/60
Sem Cr	BA	BA/10	BA/20	BA/30	BA/40	MA	MA/10	MA/20	MA/30	MA/40
1	34,513	35,188	35,863	36,538	37,213	37,888	38,562	39,236	39,911	40,583
2	35,485	36,402	37,163	37,922	38,759	39,393	40,178	40,919	41,681	42,448
3	36,458	37,616	38,463	39,308	40,306	40,900	41,797	42,601	43,452	44,314
4	37,431	38,830	39,763	40,692	41,853	42,406	43,413	44,284	45,222	46,180
5	38,403	40,045	41,063	42,078	43,399	43,913	45,031	45,966	46,993	48,045
6	39,375	41,259	42,362	43,462	44,947	45,419	46,648	47,651	48,764	49,911
7	40,349	42,473	43,663	44,848	46,494	46,927	48,265	49,333	50,534	51,777
8	41,320	43,688	44,962	46,286	48,040	48,433	49,883	51,015	52,305	53,643
9	42,294	44,902	46,263	47,618	49,587	49,940	51,499	52,699	54,075	55,508
10	43,266	46,116	47,563	49,003	51,134	51,446	53,117	54,381	55,846	57,375
11	44,238	47,332	48,863	50,389	52,681	52,952	54,734	56,064	57,617	59,241
12	45,211	48,545	50,163	51,774	54,228	54,458	56,351	57,746	59,387	61,106
13	46,184	49,760	51,463	53,160	55,776	55,967	57,970	59,430	61,159	62,973
14	46,654	50,229	51,933	53,629	56,246	56,436	58,439	59,899	61,628	63,442
15	47,123	50,699	52,402	54,098	56,715	56,905	58,908	60,368	62,097	63,911
16	47,436	51,012	52,715	54,411	57,028	57,218	59,221	60,681	62,410	64,224
17	47,749	51,324	53,028	54,724	57,341	57,531	59,534	60,994	62,723	64,537
18	48,062	51,637	53,341	55,037	57,654	57,844	59,847	61,307	63,036	64,850
19	48,062	51,637	53,688	55,385	58,000	58,191	60,194	61,654	63,383	65,197
20	48,062	51,637	54,035	55,732	58,348	58,539	60,541	62,001	63,730	65,544
21	48,062	51,637	54,384	56,080	58,697	58,887	60,890	62,350	64,079	65,893
22	48,062	51,637	54,384	56,080	59,043	59,234	61,237	62,697	64,426	66,240
23	48,062	51,637	54,384	56,080	59,391	59,582	61,584	63,044	64,773	66,587
24	48,062	51,637	54,384	56,080	59,740	59,930	61,933	63,393	65,122	66,936

SCHEDULE B

SALARY SCHEDULE 2016-2017

Qtr Cr	BA	BA/15	BA/30	BA/45	BA/60	MA	MA/15	MA/30	MA/45	MA/60
Sem Cr	BA	BA/10	BA/20	BA/30	BA/40	MA	MA/10	MA/20	MA/30	MA/40
1	35,721	36,420	37,118	37,817	38,515	39,214	39,911	40,610	41,308	42,003
2	36,727	37,676	38,463	39,250	40,115	40,772	41,584	42,352	43,140	43,934
3	37,734	38,932	39,810	40,684	41,717	42,332	43,260	44,092	44,973	45,865
4	38,741	40,190	41,155	42,117	43,318	43,890	44,933	45,834	46,805	47,796
5	39,747	41,447	42,500	43,551	44,918	45,450	46,607	47,575	48,638	49,727
6	40,754	42,703	43,845	44,984	46,520	47,009	48,281	49,318	50,471	51,658
7	41,761	43,959	45,191	46,418	48,121	48,569	49,954	51,059	52,303	53,590
8	42,766	45,217	46,536	47,906	49,722	50,128	51,629	52,800	54,136	55,521
9	43,774	46,474	47,882	49,284	51,323	51,688	53,302	54,543	55,968	57,451
10	44,780	47,730	49,227	50,718	52,924	53,247	54,976	56,284	57,800	59,383
11	45,787	48,988	50,573	52,152	54,525	54,806	56,650	58,026	59,633	61,314
12	46,793	50,244	51,919	53,586	56,126	56,364	58,323	59,767	61,465	63,244
13	47,801	51,502	53,265	55,020	57,729	57,925	59,999	61,510	63,299	65,177
14	48,286	51,987	53,750	55,506	58,214	58,411	60,484	61,996	63,785	65,663
15	48,772	52,473	54,236	55,992	58,700	58,897	60,970	62,481	64,271	66,148
16	49,096	52,797	54,560	56,316	59,024	59,221	61,294	62,805	64,595	66,472
17	49,420	53,121	54,884	56,640	59,348	59,545	61,618	63,129	64,919	66,796
18	49,744	53,445	55,208	56,963	59,672	59,868	61,942	63,453	65,242	67,120
19	49,744	53,445	55,568	57,323	60,030	60,228	62,300	63,812	65,601	67,479
20	49,744	53,445	55,926	57,683	60,390	60,588	62,660	64,171	65,961	67,838
21	49,744	53,445	56,287	58,043	60,751	60,948	63,021	64,532	66,322	68,199
22	49,744	53,445	56,287	58,043	61,110	61,308	63,380	64,891	66,681	68,558
23	49,744	53,445	56,287	58,043	61,470	61,667	63,740	65,251	67,040	68,918
24	49,744	53,445	56,287	58,043	61,830	62,027	64,100	65,612	67,401	69,279

SCHEDULE C
2015 – 2016 Extra Curricular Schedule

Group	A 1-2-3 years	B 4-5-6 years	C 7+ years
Boys BB	4,902	5,104	5,370
Girls BB			
Football			
Wrestling			
Volleyball			

Baseball	3,701	3,902	4,102
Softball			
Tennis			
Golf			
Track			
Cross Country			
Speech, Data			

3 Act Play Director	3,201	3,401	3,600
Musical Director			
Yearbook			
FFA			
Dance			

Boys Basketball 1st Asst	3,001	3,201	3,401
Girls Basketball 1st Asst			
FB 1st Asst			
VB 1st Asst			
WR 1st Asst			
FB 9th Grade			
VB 9th Grade			
Boys Basketball 9th Gr.			
Girls Basketball 9th Gr.			

1 Act Play Director	2,401	2,603	2,804
Science Fair			
Robotics			
Visual Arts/Art Club			

Group	A 1-2-3 years	B 4-5-6 years	C 7+ years
TR 1st Asst	2,302	2,501	2,729
Softball 1st Asst			
Baseball 1st Asst			
Asst Speech			
9 Gr Softball			
9 Gr Baseball			

FCCLA	2,002	2,200	2,401
Band			
Boys Basketball 2nd Asst			
Girls Basketball 2nd Asst			

1st Asst. Dance	1,599	1,801	2,001
One Act Play Asst Director			
FB 2nd Asst			
VB 2nd Asst			
WR 2nd Asst			
Tennis 1st Asst			
CC 1st Asst			

Weight Room Supervisor (Per Season)	1,599	1,599	1,599
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PLC Team Leader	1,070	1,070	1,070
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Sr. Class Advisor	1,399	1,599	1,801
Softball 2nd Asst			
Baseball 2nd Asst			
TR 2nd Asst			
Tennis 2nd Asst			
Dance 2nd Asst			
Golf 1st Asst (2)			
Pep Club			

3 Act Play Asst	1,199	1,399	1,599
Asst Visual Arts/Art Club			
JH Student Council			
SH Student Council			
Jr. Class Advisor			

NHS			
Group	A 1-2-3 years	B 4-5-6 years	C 7+ years
Photo Club	1,042	1,232	1,420

Choir	700	901	1,100
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Yearbook-Extra Curricular (When Yearbook is part of the curriculum)	655	655	655
--	-----	-----	-----

Musical Staff (Lead Director in conjunction with AD and HS Principal will determine need for assistants and salaries)	3,837	3,837	3,837
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Summer School	26	28	30
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Homebound Instruction	\$22.50		
Summer Curriculum Writing			
In-School Substitution			

Adjunct (temporary) Coaching Positions. These are assistant coaches hired if student numbers are sufficiently high enough in any given activity. Each position is subject to the approval of the district. Number of weeks contracted is at discretion of the activities director. \$120 per week

SCHEDULE D
2016 – 2017 Extra Curricular Schedule

Group	A 1-2-3 years	B 4-5-6 years	C 7+ years
Boys BB	5,073	5,283	5,558
Girls BB			
Football			
Wrestling			
Volleyball			

Baseball	3,831	4,038	4,246
Softball			
Tennis			
Golf			
Track			
Cross Country			
Speech, Data			

3 Act Play Director	3,313	3,520	3,726
Musical Director			
Yearbook			
FFA			
Dance			

Boys Basketball 1st Asst	3,106	3,313	3,520
Girls Basketball 1st Asst			
FB 1st Asst			
VB 1st Asst			
WR 1st Asst			
FB 9th Grade			
VB 9th Grade			
Boys Basketball 9th Gr.			
Girls Basketball 9th Gr.			

1 Act Play Director	2,485	2,694	2,902
Science Fair			
Robotics			
Visual Arts/Art Club			

Group	A 1-2-3 years	B 4-5-6 years	C 7+ years
TR 1st Asst	2,382	2,589	2,825
Softball 1st Asst			
Baseball 1st Asst			
Asst Speech			
9 Gr Softball			
9 Gr Baseball			

FCCLA	2,072	2,277	2,485
Band			
Boys Basketball 2nd Asst			
Girls Basketball 2nd Asst			

1st Asst. Dance	1,655	1,864	2,071
One Act Play Assistant Director			
FB 2nd Asst			
VB 2nd Asst			
WR 2nd Asst			
Tennis 1st Asst			
CC 1st Asst			

Weight Room Supervisor (Per Season)	1,655	1,655	1,655
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PLC Team Leader	1,107	1,107	1,107
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Sr. Class Advisor	1,448	1,655	1,864
Softball 2nd Asst			
Baseball 2nd Asst			
TR 2nd Asst			
Tennis 2nd Asst			
Dance 2nd Asst			
Golf 1st Asst (2)			
Pep Club			

3 Act Play Asst	1,241	1,448	1,655
Asst Visual Arts/Art Club			
JH Student Council			
SH Student Council			
Jr. Class Advisor			

NHS			
Group	A 1-2-3 years	B 4-5-6 years	C 7+ years
Photo Club	1,078	1,275	1,470

Choir	725	932	1,139
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Yearbook-Extra Curricular (When Yearbook is part of the curriculum)	678	678	678
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Musical Staff (Lead Director in conjunction with AD and HS Principal will determine need for assistants and salaries)	3,972	3,972	3,972
--	-------	-------	-------

Summer School	26.91	28.98	31.05
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Homebound Instruction	\$23.28
Summer Curriculum Writing	
In-School Substitution	

Adjunct (temporary) Coaching Positions. These are assistant coaches hired if student numbers are sufficiently high enough in any given activity. Each position is subject to the approval of the district. Number of weeks contracted is at discretion of the activities director. \$120 per week

APPENDIX I

NOTICE OF ASSIGNMENT

TO: _____

DATE: _____

FROM: Independent School District No. 716

OFFICIAL'S SIGNATURE: _____

SUBJECT: Notice of Salary and Assignment for the 20__ - 20__ School Year

1. Your basic assignment for the 20__-20__ school year is

2. Pursuant to the provision of the Teachers' Master Agreement, your salary for the 20__ - 20__ school year for basic service is \$_____.

Salary base is lane_____ step_____

Career Increment Level _____ Compensation _____

3. In addition, you have been assigned the following extra assignment(s) at the specified additional compensation, for the 20__ - 20__ school year: (See Article VII of the Master Agreement)

Assignments

Additional Compensation

4. Your total salary, exclusive of fringe benefits, for basic services and extra assignments is \$_____

5. The School District reserves the right to make any modifications or adjustments in these assignments during the school year.

APPENDIX II

PART - TIME TEACHING CONTRACT ASSIGNMENT TABLE

Secondary Teacher Classes Taught	Elementary Teacher Teaching Minutes	Total Contract Minutes Per Day	Total Contract Minutes Per Week	Total Contract Hours Per Week	Contract Fraction F.T.E.	Fringe Benefits
-----	24	40	200	-----	.083	none
1 class	48	80	400	-----	.167	none
-----	72	120	600	10	.25	none
2 classes	96	160	800	-----	.333	.333
-----	120	200	1000	-----	.417	.417
3 classes	144	240	1200	20	.5	.5
-----	168	280	1400	-----	.583	full
4 classes	192	320	1600	-----	.667	full
-----	216	360	1800	30	.75	full
5 classes	240	400	2000	-----	.833	full
-----	264	440	2200	-----	.917	full
5 classes	288	480	2400	40	1.0	full

+ study,
or equal

Please Note:

Part-time teachers whose F.T.E. contract fraction falls between the above stated fraction F.T.E. positions will be rounded up or down to the nearest F.T.E. fraction.

In the event the teacher is employed by the district less than full time and works full days; i.e. – if a teacher works 3 full days per week; they would be considered a .6 FTE employee. Appendix II will be used when a teacher teaches part time every day of the week.

APPENDIX III
TEACHER SEVERANCE ELIGIBILITY LIST

The following teachers currently under contract with the Belle Plaine Public Schools were hired prior to the June 30, 1989 and represent the only teachers under contract who may be eligible for severance if guidelines are met as described in Article XI, Section 2, Subd. 1. (In alphabetical order)

Janel Eischens
Carol Hannon-Orr
Kristen LaJeunesse
Lyle Noah
Becky Perkins
Carol Schultz

APPENDIX IV

Early Childhood Family Education Licensed Salary Schedule

<u>Steps</u>	<u>2015-2016 Hourly Wage</u>	<u>2016-2017 Hourly Wage</u>
<i>1</i>	\$19.59	\$20.28
<i>2</i>	\$20.18	\$20.89
<i>3</i>	\$20.79	\$21.51
<i>4</i>	\$21.19	\$21.93
<i>5</i>	\$21.83	\$22.59
<i>6</i>	\$22.07	\$22.84
<i>7</i>	\$22.27	\$23.05
<i>8</i>	\$22.56	\$23.35
<i>9</i>	\$22.72	\$23.52
<i>10</i>	\$22.96	\$23.76

2015-2016 & 2016-2017 MASTER AGREEMENT
 BETWEEN THE BELLE PLAINE SCHOOL DISTRICT AND
 THE BELLE PLAINE EDUCATION ASSOCIATION

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**BPEA
Master
Agreement**

2015 - 2016

2016 - 2017