

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



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

REGULAR BOARD MEETING
District Office, 130 South Willow Street, Belle Plaine, MN 56011
6:00 PM Monday, November 25, 2019

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:
Time: _____

Members Absent: _____

2. Finance Meeting Chuck Keller

1. Audit Presentation:

2. Monthly Expenditures:

3. Acknowledgment of Visitors and Special Presentations:

1. Representatives from the following activities will be present to be recognized for their State achievements:

1. Volleyball:

2. Cross Country:

2. ENVoY Presentation: Katie Maier

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

5. Consensus Items: Chair Kahle

1. Previous Board Meeting Minutes: **3**

2. Approve Monthly Expenditures:

3. <u>Personnel:</u>		<u>35</u>
4. <u>Donations:</u>		<u>36</u>
6. <u>Discussion Items:</u>		
1. <u>Superintendent Update:</u>	Dr. Laager	
1. <u>ENVoY:</u>		
2. <u>Fall Play:</u>		
3. <u>District Facebook Page:</u>		
4. <u>US Representative Angie Craig:</u>		
5. <u>November Newsletter:</u>		<u>37</u>
2. <u>Board Member Reports:</u>	Board Members	
7. <u>Action Items:</u>		
1. <u>2018-19 Audit:</u>	Mr. Keller	<u>39</u>
2. <u>Resolution Combining Polling Places:</u>	Mr. Keller	<u>138</u>
3. <u>Land Rental:</u>	Mr. Keller	<u>140</u>
4. <u>Worlds Best Workforce (WBWF):</u>	Margot Hansen	<u>141</u>
8. <u>Upcoming Meetings:</u>		
9. <u>Adjourn:</u>		

Board Clerk

Date

Minutes of Regular Board Meeting The Board of Belle Plaine Public Schools

A Regular Board Meeting of the Board of Belle Plaine Public Schools was held Monday, October 28, 2019, beginning at 6:00 PM in the District Center - Board Room.

1. Call to Order:

Chairperson Kahle will call the meeting to order.

The regular monthly meeting of the Belle Plaine School Board was called to order by Chairperson Kahle on Monday, October 28, 2019 at 6:00 pm at the District Center Board Room with the following members present: Kahle, O'Brien, Keup, Lenz, Gregory and Supt. Laager. The following members were absent: Morrison.

2. Finance Meeting

Presenter: Chuck Keller

Monthly expenditures were discussed.

Treasurer's Report

Discussion on the garage/storage space and reviewed plans and estimates. The City approved the variance to build. Preliminary total cost will be about \$140,000 which will be paid out of LTFM and Operating Capital. Have approximately \$754,000 in Operating Capital Reserve at the end of FY19. \$35,000 was already in the capital budget for this project. The board verbally approved with no concerns to begin the earth and concrete work to complete before adverse weather. Formal quotes/bids for the project will be reviewed and approved in November.

3. Acknowledgment of Visitors and Special Presentations:

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

3. 1. Librarians – Ann Carstens

3. 2. ENVOY Presentation by Staff:

Presenter: Ally, Katie and Angie

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

Chairperson Kahle will ask if there are any items that need to be brought before the board and for consideration of the Agenda.

Motion by Gregory and second by O'Brien to approve the agenda as presented. Motion carried unanimously.

5. 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 Kahle

Motion by Keup and second by Lenz to approve all of the following consensus items.

Motion carried unanimously.

5. 1. Previous Board Meeting Minutes:

Enclosed are the September 23, 2019 Regular Board Meeting minutes for your review and adoption.

5. 2. Approve Monthly Expenditures:

At the board finance meeting, expenditures for the month of October were reviewed. Administration recommends approval of the October 2019 disbursements totaling \$2,170,044.56. This includes board payables of \$361,875.02, hand payments of \$371,590.79, electronic payments of \$1,424,292.44 and student activity payments of \$12,286.31.

5. 3. Personnel:

See the attached Personnel Changes spreadsheet.

5. 4. Donations:

Donations totaling \$3,741.25 were given to the Belle Plaine School District over the past month. See the attached resolution for a full listing of the donations.

Thank you to all who made these wonderful donations!

6. Discussion Items:

6. 1. Superintendent Update:

Superintendent Laager will provide updates on current school activities,

Presenter: Dr. Laager

6. 1. 1. Update on SEL Meeting:

- *Present at a state conference about the work we are doing with SEL*
- *We have also been asked to prepare a proposal for a showcase on what we are doing with vaping*

6. 1. 2. Garage Update:

Update on the progress and plans of the garage.

- *Everything is ready to go*
- *Total cost with bathrooms and heated for 60x40ft is around \$140,000*
- *Should solve many of our storage needs*
- *Moving Kris over to the high school to begin scanning work in her downtime will also make a significant dent in storage space issues.*

6. 1. 3. PAC Audio and Lighting Update:

Update on the upgrade of the lighting and sound system in the PAC.

- *Will be done the first week of December*
 - *Should take three days and they will do 2 half days of training*

6. 2. Board Member Reports:

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

Presenter: Board Members

7. Action Items:

7. 1. MSHSL Grant:

The MSHSL Foundation Grant will provide assistance to activity participants that qualify for free/reduced lunches that need help in paying their activity fee.

Administration recommends the approval of the MSHSL Foundation Grant Application for 2019-20.

Motion by Gregory and second by Lenz to approve the MSHSL Foundation Grant Application for 2019-20. Motion carried unanimously.

7. 2. Assurance of Compliance:

The annual Assurance of Compliance Reporting to MDE is attached. This is the assurances that Belle Plaine Public Schools follows all the applicable State and Federal Laws. Approval is recommended.

Motion by Lenz and second by O'Brien to approve the Assurance of Compliance report for MDE. Motion carried unanimously.

7. 3. 2019-20 Activity Fundraisers:

Attached is a list of the activity fundraisers for the 2019-20 school year.
Administration recommends approval of these fundraisers.
Motion by O'Brien and second by Gregory to approve the 2019-20 Activity Fundraisers. Motion carried unanimously.

8. Upcoming Meetings:

Monday, November 11: 6:00 p.m. Board Work Session - Chatfield Media Center
Monday, November 25: 6:00 p.m. Finance Committee / Regular Board Meeting

9. Adjourn:

Motion by Lenz and second by Gregory to adjourn the regular monthly meeting at 6:54 pm. Motion carried unanimously.

Approved By:

Amanda Gregory, Clerk

Date

Minutes of School Board Work Session The Board of Belle Plaine Public Schools

A School Board Work Session of the Board of Belle Plaine Public Schools was held Monday, November 11, 2019, beginning at 6:00 PM in the Chatfield Media Center.

1. Call to Order:

Chairperson Kahle will call the work session to order.

The monthly work session of the Belle Plaine School Board was called to order by Chairperson Kahle on Monday, November 11, 2019 at 6:00 pm at the Chatfield Media Center with the following members present: Kahle, O'Brien, Keup, Lenz, Gregory, Morrison and Supt. Laager.

2. Updates:

2. 1. ENVoY:

Discussion on ENVoY- Compliant vs Engaged

Our leadership team completed a week-long training that was in the Anoka-Hennepin school district and here in Belle Plaine. Teachers from the Anoka-Hennepin School District were here in Belle Plaine on Friday and were able to observe classroom teachers in our District. A couple of staff commented on how impressed they were with our staff.

2. 2. Fall Play:

The fall play will wrap up fall activities. The dates are November 21-23 and the 24th. Ticket sales will be limited to 10 per family.

2. 3. District Facebook Page:

Live streaming events.

We will be live streaming activities and events through a District YouTube page

2. 4. US Representative Angie Craig:

Senator Angie Craig will be holding a town hall meeting here at Oak Crest from 9-12:00 on Saturday, November 23rd

2. 5. Transportation:

So far this year we have saved around \$16,000 on general ed transportation.

2. 6. Licensed Substitutes:

So far we have a decrease of about 60 licensed long-term subs compared to the same time frame last year.

3. Discussion:

3. 1. Migrant Student:

Jessica Emerson discussed the definition of a migrant student, how the district and state recognizes migrant students and funding available to migrant students and their families.

3. 2. Resolution Combining Polling Places:

Legislation requires school districts to designate polling locations by resolution annually for the upcoming year. Attached is the resolution.

3. 3. Audit:

The audit will be presented at the November 25th business meeting.

4. Action Items:

4. 1. Garage Quotes/Bids:

Review the quotes received for the garage. *Final quotes were not available for the meeting. Administration recommended the approval of the project at an amount not to exceed \$140,000 so the project could keep moving forward. Administration will update the board as the project develops. Motion by Keup and second by Lenz to approve the Garage project at a cost not to exceed \$140,000. Motion carried unanimously.*

5. Adjourn:

Motion by Lenz and second by Keup to adjourn the monthly work session at 6:40 pm. Motion carried unanimously.

Approved By:

Amanda Gregory, Clerk

Date

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63840	6335		ALBIN ACQUISITION CORP		Check		
				E 01	005 760 075 723 305	BACKGROUND CHECK		\$50.00	
				E 01	020 211 000 000 305	BACKGROUND CHECK		\$15.00	
PO#:	Voucher #:	69147	Invoice	Invoice No:	SRNI10006500	11/26/2019	Paid Amt:	\$65.00	
								Check Amount:	\$65.00
0716	SBC	63841	6288		AMIE HOHENSTEIN		Check		
				E 01	005 640 000 316 366	SD20.16 A HOHENSTEIN - MILEAGE		\$116.00	
PO#: 18935	Voucher #:	69204	Invoice	Invoice No:	10292019	11/26/2019	Paid Amt:	\$116.00	
								Check Amount:	\$116.00
0716	SBC	63842	7336		APPLE INC. EDUCATION		Check		
				E 01	005 630 000 000 466	APPLE TV HD 32GB		\$1,192.00	
PO#: 18946	Voucher #:	69186	Invoice	Invoice No:	AB10334807	11/26/2019	Paid Amt:	\$1,192.00	
								Check Amount:	\$1,192.00
0716	SBC	63843	7830		BAKER TILLY MUNICIPAL ADVISORS, LLC		Check		
				E 07	005 910 000 000 790	ARBITRAGE COMP REPORT		\$400.00	
PO#:	Voucher #:	69192	Invoice	Invoice No:	BTMA2700	11/26/2019	Paid Amt:	\$400.00	
								Check Amount:	\$400.00
0716	SBC	63844	4589		BANC OF AMERICA LEASING		Check		
				E 01	010 850 000 302 581	Interest Cap. Lease		\$1,736.16	
				E 01	010 850 000 302 580	Elem Op Cap. Principal On Lease		\$6,520.58	
PO#:	Voucher #:	69151	Invoice	Invoice No:	126	11/26/2019	Paid Amt:	\$8,256.74	
								Check Amount:	\$8,256.74
0716	SBC	63845	7836		BARB FISEL		Check		
				E 01	020 211 000 000 366	MILEAGE - B FISEL		\$48.14	
PO#:	Voucher #:	69268	Invoice	Invoice No:	11192019	11/26/2019	Paid Amt:	\$48.14	
								Check Amount:	\$48.14
0716	SBC	63846	1125		BELLE PLAINE HERALD		Check		
				E 01	005 110 000 000 306	AD: LAND FOR RENT		\$54.00	
PO#:	Voucher #:	69113	Invoice	Invoice No:	27975	11/26/2019	Paid Amt:	\$54.00	
				E 01	005 110 000 000 306	AD: LAND FOR RENT (11/6/2019)		\$54.00	
PO#:	Voucher #:	69120	Invoice	Invoice No:	28046	11/26/2019	Paid Amt:	\$54.00	
				E 01	005 110 000 000 306	LEGAL NOTICE: MINUTES 9/23/2019		\$89.13	
PO#:	Voucher #:	69121	Invoice	Invoice No:	28033	11/26/2019	Paid Amt:	\$89.13	
				E 01	005 105 000 000 305	SEPTEMBER NEWSLETTERS		\$524.48	
PO#:	Voucher #:	69208	Invoice	Invoice No:	28040	11/26/2019	Paid Amt:	\$524.48	
				E 01	005 105 000 000 305	OCTOBER NEWSLETTERS		\$524.48	
PO#:	Voucher #:	69209	Invoice	Invoice No:	28038	11/26/2019	Paid Amt:	\$524.48	
								Check Amount:	\$1,246.09

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63847	7725		BRIAN KOTILA		Check		
				E 01 020 211 000 000 366	MILEAGE - B KOTILA			\$24.36	
	PO#:	Voucher #:	69105	Invoice	Invoice No: 10312019	11/26/2019	Paid Amt:	\$24.36	
							Check Amount:	\$24.36	
0716	SBC	63848	4514		BSN Sports		Check		
				E 01 020 296 025 000 430	Basketball Nets			\$32.94	
				E 01 020 294 025 000 430	Basketball Nets			\$32.94	
				E 01 020 294 025 000 430	Freight			\$6.89	
	PO#: 18880	Voucher #:	69111	Invoice	Invoice No: 906804899	11/26/2019	Paid Amt:	\$72.77	
							Check Amount:	\$72.77	
0716	SBC	63849	1212		CANNON FALLS HIGH SCHOOL		Check		
				E 01 020 291 041 000 369	Dance Meet 12/7/19			\$290.00	
	PO#: 19063	Voucher #:	69261	Invoice	Invoice No: 12072019	11/26/2019	Paid Amt:	\$290.00	
							Check Amount:	\$290.00	
0716	SBC	63850	7395		CARLY GERBACHER		Check		
				E 01 011 203 000 000 366	Sept/Oct. Gas Mileage			\$20.88	
	PO#: 18950	Voucher #:	69116	Invoice	Invoice No: 10312019	11/26/2019	Paid Amt:	\$20.88	
							Check Amount:	\$20.88	
0716	SBC	63851	7834		CARLY WERNER		Check		
				E 01 020 296 031 000 366	STATE VBALL MEALS-Dinner			\$247.48	
	PO#: 18962	Voucher #:	69221	Invoice	Invoice No: 11082019	11/26/2019	Paid Amt:	\$247.48	
							Check Amount:	\$247.48	
0716	SBC	63852	4702		CDW-G		Check		
				E 01 005 108 000 000 405	WINDOWS 10 PRO - UPGRAD ELICENSE - 1			\$315.90	
	PO#: 18984	Voucher #:	69278	Invoice	Invoice No: VQZ0716	11/26/2019	Paid Amt:	\$315.90	
							Check Amount:	\$315.90	
0716	SBC	63853	3414		CENTERPOINT ENERGY		Check		
				E 01 020 810 000 000 440	WARMING HOUSE - FINAL BILL			\$7.95	
	PO#:	Voucher #:	69279	Invoice	Invoice No: 11136400-6	11/26/2019	Paid Amt:	\$7.95	
				E 01 010 810 000 000 440	Elem Oper & Maint Fuel-Gas			\$72.64	
	PO#:	Voucher #:	69280	Invoice	Invoice No: 6024140-3	11/26/2019	Paid Amt:	\$72.64	
				E 01 020 810 000 000 440	Fuel-Gas			\$162.75	
	PO#:	Voucher #:	69281	Invoice	Invoice No: 6124633-6	11/26/2019	Paid Amt:	\$162.75	
				E 01 030 810 000 000 440	Jr Hi Oper & Maint Fuel-Gas			\$49.32	
	PO#:	Voucher #:	69282	Invoice	Invoice No: 6024226-0	11/26/2019	Paid Amt:	\$49.32	
				E 01 011 810 000 000 440	Oak Crest Gas			\$94.72	
	PO#:	Voucher #:	69283	Invoice	Invoice No: 7216495-7	11/26/2019	Paid Amt:	\$94.72	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63853	3414		CENTERPOINT ENERGY		Check		
				E 01 011 810 000 000 440	Oak Crest Gas			\$830.23	
PO#:	Voucher #:	69284	Invoice	Invoice No:	7216089-8	11/26/2019	Paid Amt:	\$830.23	
				E 01 020 810 000 000 440	Fuel-Gas			\$1,326.03	
PO#:	Voucher #:	69285	Invoice	Invoice No:	6024135-3	11/26/2019	Paid Amt:	\$1,326.03	
				E 01 010 810 000 000 440	Elem Oper & Maint Fuel-Gas			\$2,040.35	
PO#:	Voucher #:	69286	Invoice	Invoice No:	6024145-2	11/26/2019	Paid Amt:	\$2,040.35	
							Check Amount:	\$4,583.99	
0716	SBC	63854	4964		CHELSEA HUTCHISON		Check		
				E 04 005 505 000 321 331	CELL PHONE REIMBURSEMENT - OCTOBER			\$50.00	
PO#:	Voucher #:	69131	Invoice	Invoice No:	10252019	11/26/2019	Paid Amt:	\$50.00	
							Check Amount:	\$50.00	
0716	SBC	63855	6212		DEPARTMENT OF HUMAN SERVICES		Check		
				E 01 005 400 000 372 305	SFY 2019 IEP Admin Fee			\$173.00	
PO#: 19010	Voucher #:	69253	Invoice	Invoice No:	00000574938	11/26/2019	Paid Amt:	\$173.00	
							Check Amount:	\$173.00	
0716	SBC	63856	7080		DOROTHY KOLLER		Check		
				E 04 005 505 000 321 366	MILEAGE			\$143.84	
PO#:	Voucher #:	69145	Invoice	Invoice No:	10302019	11/26/2019	Paid Amt:	\$143.84	
							Check Amount:	\$143.84	
0716	SBC	63857	6570		EDINA HIGH SCHOOL		Check		
				E 01 020 291 041 000 369	Dance Meet 1/4/2020			\$320.00	
PO#: 19067	Voucher #:	69270	Invoice	Invoice No:	01042020	11/26/2019	Paid Amt:	\$320.00	
							Check Amount:	\$320.00	
0716	SBC	63858	1410		EDINA PUBLIC SCHOOL		Check		
				E 01 005 640 000 316 366	Training Fee			\$60.00	
PO#: 18958	Voucher #:	69108	Invoice	Invoice No:	S122	11/26/2019	Paid Amt:	\$60.00	
							Check Amount:	\$60.00	
0716	SBC	63859	5579		EDUCATORS BENEFIT CONSULTANTS		Check		
				E 01 005 105 000 000 305	403(b) ADMIN & COMP - NOVEMBER 2019			\$215.84	
PO#:	Voucher #:	69193	Invoice	Invoice No:	11895	11/26/2019	Paid Amt:	\$215.84	
							Check Amount:	\$215.84	
0716	SBC	63860	1435		ELLEN VAN RAVENSWAAY		Check		
				E 01 010 216 000 401 366	MILEAGE - E VANRAVENSWAAY			\$17.52	
PO#:	Voucher #:	69206	Invoice	Invoice No:	10312019	11/26/2019	Paid Amt:	\$17.52	
				E 01 010 216 000 401 366	MILEAGE - E VANRAVENSWAAY			\$8.35	
PO#:	Voucher #:	69207	Invoice	Invoice No:	09302019	11/26/2019	Paid Amt:	\$8.35	
							Check Amount:	\$25.87	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0716	SBC	63861	6870		EMILY AUST		Check	
				E 01 005 420 000 419 366	Mileage SD#20.9	\$168.20		
				E 01 005 420 000 419 366	Mileage	\$102.20		
				E 01 005 420 000 372 366	Mileage	\$62.64		
		PO#: 18994	Voucher #:	69125	Invoice	Invoice No: 10302019	11/26/2019	Paid Amt: \$333.04
							Check Amount: \$333.04	
0716	SBC	63862	4840		GENERAL PARTS		Check	
				E 02 005 770 000 701 350	repirs to dishwasher	\$2,511.01		
		PO#: 18967	Voucher #:	69263	Invoice	Invoice No: 6125638	11/26/2019	Paid Amt: \$2,511.01
				E 01 020 810 000 000 305	repair dish washer	\$325.00		
		PO#: 18901	Voucher #:	69264	Invoice	Invoice No: 6121551	11/26/2019	Paid Amt: \$325.00
				E 01 020 810 000 000 305	range repair parts	\$607.90		
		PO#: 18901	Voucher #:	69265	Invoice	Invoice No: 6104700	11/26/2019	Paid Amt: \$607.90
							Check Amount: \$3,443.91	
0716	SBC	63863	3171		GOPHER SPORT		Check	
				E 04 005 505 000 321 530	Youth Basketballs	\$937.06		
		PO#: 19049	Voucher #:	69262	Invoice	Invoice No: 9669100	11/26/2019	Paid Amt: \$937.06
							Check Amount: \$937.06	
0716	SBC	63864	1511		GRAINGER		Check	
				E 01 011 810 000 000 401	Belts , Pad locks, Mirror	\$365.15		
		PO#: 18927	Voucher #:	69104	Invoice	Invoice No: 9338148266	11/26/2019	Paid Amt: \$365.15
							Check Amount: \$365.15	
0716	SBC	63865	1566		HILLYARD / HUTCHINSON		Check	
				E 01 020 810 000 000 401	claening supplies	\$153.81		
		PO#: 18467	Voucher #:	69128	Invoice	Invoice No: 603636594	11/26/2019	Paid Amt: \$153.81
				E 01 010 810 000 000 401	cleaning supplies	\$28.76		
		PO#: 18821	Voucher #:	69137	Invoice	Invoice No: 603643756	11/26/2019	Paid Amt: \$28.76
				E 01 010 810 000 000 401	cleaning supplies	\$3,163.00		
		PO#: 19036	Voucher #:	69250	Invoice	Invoice No: 603662252	11/26/2019	Paid Amt: \$3,163.00
				E 01 010 810 000 000 401	cleaning supplies	\$126.66		
		PO#: 19036	Voucher #:	69251	Invoice	Invoice No: 603662253	11/26/2019	Paid Amt: \$126.66
				E 01 011 810 000 000 401	BRUSH BOWL	\$17.96		
		PO#: 18896	Voucher #:	69271	Invoice	Invoice No: 603666980	11/26/2019	Paid Amt: \$17.96
							Check Amount: \$3,490.19	
0716	SBC	63866	7626		JAGUAR COMMUNICATIONS		Check	
				E 01 005 810 000 000 331	Telephone	\$306.60		
		PO#:	Voucher #:	69187	Invoice	Invoice No: 93168	11/26/2019	Paid Amt: \$306.60

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63866	7626		JAGUAR COMMUNICATIONS		Check		
				E 01	010 810 000 000 331		Elem Oper & Maint Telephone	\$858.96	
PO#:	Voucher #:	69188	Invoice		Invoice No: 106248	11/26/2019		Paid Amt:	\$858.96
				E 01	011 810 000 000 331		Oak Crest Telephone	\$671.60	
PO#:	Voucher #:	69189	Invoice		Invoice No: 106308	11/26/2019		Paid Amt:	\$671.60
				E 04	005 505 000 321 331		CE Telephone	\$50.00	
				E 04	005 570 000 321 331		KIDS CO Telephone	\$50.00	
				E 04	005 580 000 325 331		ECFE Telephone	\$50.00	
				E 04	005 505 035 321 331		PS PALS Telephone	\$50.00	
				E 01	020 810 000 000 331		HS Oper & Maint Telephone	\$713.06	
PO#:	Voucher #:	69190	Invoice		Invoice No: 106218	11/26/2019		Paid Amt:	\$913.06
								Check Amount:	\$2,750.22
0716	SBC	63867	7402		JAMIE OLSON		Check		
				E 01	005 420 000 419 366		Mileage	\$45.24	
PO#: 18991	Voucher #:	69126	Invoice		Invoice No: 10312019	11/26/2019		Paid Amt:	\$45.24
								Check Amount:	\$45.24
0716	SBC	63868	3167		JAROD WERNER		Check		
				E 01	011 203 111 000 401		Supplies for hot dog roast	\$26.46	
				E 01	011 203 111 000 401		Top Seller Prizes	\$89.50	
				E 01	011 203 111 000 401		Cash pd to Button Winner	\$0.00	
PO#: 18949	Voucher #:	69117	Invoice		Invoice No: 10222019	11/26/2019		Paid Amt:	\$115.96
								Check Amount:	\$115.96
0716	SBC	63869	3968		JOHN BERGS		Check		
				E 01	020 292 000 000 366		MILEAGE - J BERGS	\$671.64	
PO#:	Voucher #:	69252	Invoice		Invoice No: 11132019	11/26/2019		Paid Amt:	\$671.64
								Check Amount:	\$671.64
0716	SBC	63870	7825		JR WRESTLING		Check		
				E 01	020 294 028 000 430		Scorebooks	\$31.90	
PO#: 18948	Voucher #:	69110	Invoice		Invoice No: 27791	11/26/2019		Paid Amt:	\$31.90
								Check Amount:	\$31.90
0716	SBC	63871	7751		KAYLA WILLS		Check		
				E 01	010 420 000 419 366		Mileage - SD#20.14	\$129.46	
				E 01	010 420 000 419 366		Mileage	\$3.71	
				E 01	010 412 000 740 366		Mileage	\$24.65	
PO#: 18995	Voucher #:	69123	Invoice		Invoice No: 10302019	11/26/2019		Paid Amt:	\$157.82
								Check Amount:	\$157.82

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63872	6555		KELLY PETRASEK		Check		
				E 01	010 412 000 740 366 Mileage			\$32.71	
	PO#: 18993	Voucher #:	69124	Invoice	Invoice No: 10292019	11/26/2019		Paid Amt:	\$32.71
								Check Amount:	\$32.71
0716	SBC	63873	2857		KELLY POPPLER		Check		
				E 01	005 420 000 419 366 Mileage			\$32.71	
	PO#: 18938	Voucher #:	69144	Invoice	Invoice No: 10102019	11/26/2019		Paid Amt:	\$32.71
								Check Amount:	\$32.71
0716	SBC	63874	7656		KELSEY JANNI		Check		
				E 01	020 402 000 419 366 20.15 K JANNI - MILEAGE			\$58.23	
	PO#: 18957	Voucher #:	69107	Invoice	Invoice No: 10302019	11/26/2019		Paid Amt:	\$58.23
								Check Amount:	\$58.23
0716	SBC	63875	3120		KENNEDY & GRAVEN, CHARTERED		Check		
				E 01	005 105 000 000 305 LEGAL SERVICES			\$607.50	
	PO#:	Voucher #:	69140	Invoice	Invoice No: 150830	11/26/2019		Paid Amt:	\$607.50
								Check Amount:	\$607.50
0716	SBC	63876	7827		KRISSY YAEDKE		Check		
				E 01	005 420 000 419 366 Mileage			\$39.44	
	PO#: 18997	Voucher #:	69152	Invoice	Invoice No: 11012019	11/26/2019		Paid Amt:	\$39.44
								Check Amount:	\$39.44
0716	SBC	63877	6693		LANA BECK		Check		
				E 04	005 505 000 321 305 LUNCH AND PAINT CLASS			\$100.00	
	PO#:	Voucher #:	69248	Invoice	Invoice No: 11142019	11/26/2019		Paid Amt:	\$100.00
								Check Amount:	\$100.00
0716	SBC	63878	6287		LANA HANSON		Check		
				E 01	011 407 000 419 366 Mileage			\$32.48	
	PO#: 18954	Voucher #:	69106	Invoice	Invoice No: 10312019	11/26/2019		Paid Amt:	\$32.48
								Check Amount:	\$32.48
0716	SBC	63879	2714		LE SUEUR HENDERSON COMM ED		Check		
				E 04	005 505 000 321 366 CE Trip Payment			\$292.00	
	PO#: 18971	Voucher #:	69100	Invoice	Invoice No: 10302019	11/26/2019		Paid Amt:	\$292.00
								Check Amount:	\$292.00
0716	SBC	63880	4222		LEARNING A-Z		Check		
				E 01	010 630 000 000 406 READING A-Z.COM			\$1,781.60	
				E 01	011 630 000 000 406 READING A-Z.COM			\$593.86	
				E 01	011 630 000 000 406 RAZ-KIDS.COM			\$593.80	
				E 01	010 630 000 000 406 RAZ-KIDS.COM			\$1,781.39	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63880	4222		LEARNING A-Z		Check		
				E 01	010 630 000 000 406	PROFESSIONAL DEVELOPMENT WEBINAR		\$0.00	
		PO#: 18671	Voucher #:	69184	Invoice	Invoice No: 2195182	11/26/2019	Paid Amt:	\$4,750.65
								Check Amount:	\$4,750.65
0716	SBC	63881	4535		MATHESON TRI-GAS, INC		Check		
				E 01	020 399 000 628 430	Plasma Cuter Consumables		\$65.20	
		PO#: 18853	Voucher #:	69148	Invoice	Invoice No: 20588283	11/26/2019	Paid Amt:	\$65.20
				E 01	020 399 000 628 430	Plasma Cuter Consumables		\$63.80	
		PO#: 18853	Voucher #:	69149	Invoice	Invoice No: 20588282	11/26/2019	Paid Amt:	\$63.80
				E 01	020 399 000 628 430	Plasma Cuter Consumables		\$70.00	
		PO#: 18853	Voucher #:	69150	Invoice	Invoice No: 20588284	11/26/2019	Paid Amt:	\$70.00
								Check Amount:	\$199.00
0716	SBC	63882	4865		MATT HENNEN		Check		
				E 01	005 640 000 316 366	SD20.28 M HENNEN - MILEAGE		\$209.96	
		PO#:	Voucher #:	69205	Invoice	Invoice No: 10302019	11/26/2019	Paid Amt:	\$209.96
								Check Amount:	\$209.96
0716	SBC	63883	1797		MCEA EX.OFFICE		Check		
				E 04	005 505 000 321 820	MCEA Conference		\$409.00	
		PO#: 19043	Voucher #:	69246	Invoice	Invoice No: 10252019	11/26/2019	Paid Amt:	\$409.00
								Check Amount:	\$409.00
0716	SBC	63884	3162		MEGAN VOIGT		Check		
				E 01	010 203 110 000 401	Reimbursement for PBIS breakfast		\$95.62	
		PO#: 19048	Voucher #:	69267	Invoice	Invoice No: 11162019	11/26/2019	Paid Amt:	\$95.62
								Check Amount:	\$95.62
0716	SBC	63885	5091		MINDY CHEVALIER		Check		
				E 01	020 296 025 000 366	GBB Clinic - M Chevalier		\$100.00	
				E 01	020 296 025 000 366	GBB Clinic - C Werner		\$100.00	
				E 01	020 296 025 000 366	Processing Fee		\$6.75	
		PO#: 18910	Voucher #:	69103	Invoice	Invoice No: 10092019	11/26/2019	Paid Amt:	\$206.75
								Check Amount:	\$206.75
0716	SBC	63886	5995		MSU - MANKATO		Check		
				E 01	020 211 000 000 390	PSEO TUITION		\$6,561.46	
		PO#:	Voucher #:	69141	Invoice	Invoice No: 01125501	11/26/2019	Paid Amt:	\$6,561.46
								Check Amount:	\$6,561.46
0716	SBC	63887	1918		NIEMAN ROOFING CO. INC		Check		
				E 06	011 865 000 383 350	repair roof leaks, OC & chatfield		\$565.00	
		PO#: 19070	Voucher #:	69273	Invoice	Invoice No: 4601	11/26/2019	Paid Amt:	\$565.00
								Check Amount:	\$565.00

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0716	SBC	63888	7197		POWER DISTRIBUTORS		Check
				E 01 020 301 000 830 433	Head gaskets for engines 799875	\$109.06	
				E 01 020 301 000 830 433	Sump Cover gaskets 692232	\$24.40	
				E 01 020 301 000 830 433	Piston Ring sets 499425	\$67.60	
				E 01 020 301 000 830 433	Freight	\$11.95	
	PO#: 18828	Voucher #: 69130	Invoice	Invoice No: 77753260		11/26/2019	Paid Amt: \$213.01
							Check Amount: \$213.01
0716	SBC	63889	7765		PREMIER FURNITURE AND EQUIPMENT		Check
				E 01 020 850 000 302 530	lunch tables	\$16,728.00	
	PO#: 18295	Voucher #: 69203	Invoice	Invoice No: 2389		11/26/2019	Paid Amt: \$16,728.00
							Check Amount: \$16,728.00
0716	SBC	63890	2002		PROTECTION SYSTEMS INC		Check
				E 01 020 810 000 000 350	service call to repair intercom and parts	\$514.00	
	PO#: 19069	Voucher #: 69272	Invoice	Invoice No: 46490		11/26/2019	Paid Amt: \$514.00
							Check Amount: \$514.00
0716	SBC	63891	3866		RACHELLE KERKOW		Check
				E 01 020 720 000 000 366	MILEAGE	\$44.95	
	PO#:	Voucher #: 69136	Invoice	Invoice No: 10252019		11/26/2019	Paid Amt: \$44.95
							Check Amount: \$44.95
0716	SBC	63892	6827		REINHART FOOD SERVICES, LLC		Check
				E 01 011 203 111 000 401	Snack Cart Inventory	\$357.67	
	PO#: 19034	Voucher #: 69220	Invoice	Invoice No: 123824		11/26/2019	Paid Amt: \$357.67
				E 01 011 203 111 000 401	Snack Cart Inventory	\$350.84	
	PO#: 18983	Voucher #: 69122	Invoice	Invoice No: 121513		11/26/2019	Paid Amt: \$350.84
				E 01 010 203 110 000 401	Snack Cart Inv #117502	\$265.48	
	PO#: 18897	Voucher #: 69132	Invoice	Invoice No: 117502		11/26/2019	Paid Amt: \$265.48
				E 01 010 203 110 000 401	Snack Cart Inv #119450	\$314.11	
	PO#: 18930	Voucher #: 69135	Invoice	Invoice No: 119450		11/26/2019	Paid Amt: \$314.11
				E 01 011 203 111 000 401	Snack Cart Inventory	\$413.01	
	PO#: 18906	Voucher #: 69127	Invoice	Invoice No: 115212		11/26/2019	Paid Amt: \$413.01
				E 01 010 203 110 000 401	Snack Cart Inv #121522	\$360.51	
	PO#: 18972	Voucher #: 69102	Invoice	Invoice No: 121522		11/26/2019	Paid Amt: \$360.51
				E 01 011 203 111 000 401	Snack Cart Inventory	\$237.19	
	PO#: 18943	Voucher #: 69114	Invoice	Invoice No: 117830		11/26/2019	Paid Amt: \$237.19
				E 01 011 203 111 000 401	Snack Cart Inventory	\$442.08	
	PO#: 18944	Voucher #: 69115	Invoice	Invoice No: 119510		11/26/2019	Paid Amt: \$442.08
				E 02 005 770 000 701 401	can opener repair kits	\$37.80	
	PO#: 18925	Voucher #: 69194	Invoice	Invoice No: 120903		11/26/2019	Paid Amt: \$37.80

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63892	6827		REINHART FOOD SERVICES, LLC		Check		
				E 02 005 770	000 701 401 Oak Crest Kitchen/Serving SUpplies			\$251.88	
		PO#: 18707	Voucher #:	69195	Invoice Invoice No: 112095	11/26/2019	Paid Amt:		\$251.88
				E 02 005 770	000 701 401 High School Kitchen/Serving Supplies			\$163.79	
		PO#: 18707	Voucher #:	69196	Invoice Invoice No: 111842	11/26/2019	Paid Amt:		\$163.79
				E 02 005 770	000 701 401 High School Kitchen/Serving Supplies			\$152.93	
		PO#: 18707	Voucher #:	69197	Invoice Invoice No: 111841	11/26/2019	Paid Amt:		\$152.93
				E 02 005 770	000 701 401 Chatfield Kitchen/Serving Supplies			\$200.50	
		PO#: 18707	Voucher #:	69198	Invoice Invoice No: 111840	11/26/2019	Paid Amt:		\$200.50
				E 02 005 770	000 701 401 Chatfield Kitchen/Serving Supplies			\$480.81	
		PO#: 18707	Voucher #:	69199	Invoice Invoice No: 117852	11/26/2019	Paid Amt:		\$480.81
				E 02 005 770	000 701 401 Oak Crest Kitchen/Serving SUpplies			\$72.87	
		PO#: 18707	Voucher #:	69200	Invoice Invoice No: 115223	11/26/2019	Paid Amt:		\$72.87
				E 02 005 770	000 701 401 Oak Crest Kitchen/Serving SUpplies			\$71.36	
		PO#: 18707	Voucher #:	69201	Invoice Invoice No: 112445	11/26/2019	Paid Amt:		\$71.36
				E 01 010 203	110 000 401 Snack Cart Inv #123489			\$377.71	
		PO#: 19023	Voucher #:	69183	Invoice Invoice No: 123489	11/26/2019	Paid Amt:		\$377.71
								Check Amount:	\$4,550.54
0716	SBC	63893	3380		RENEE MALECHA		Check		
				E 01 011 203	000 000 366 OC to Chatfield bus duty			\$13.57	
		PO#: 18918	Voucher #:	69143	Invoice Invoice No: 09302019	11/26/2019	Paid Amt:		\$13.57
								Check Amount:	\$13.57
0716	SBC	63894	6223		RIDGEVIEW MEDICAL CENTER		Check		
				E 01 020 292	000 000 305 Section VB Trainer			\$110.00	
		PO#: 18912	Voucher #:	69146	Invoice Invoice No: 10242019	11/26/2019	Paid Amt:		\$110.00
								Check Amount:	\$110.00
0716	SBC	63895	7670		RING THE BELL FITNESS, LLC		Check		
				E 04 005 505	000 321 305 RING THE BELL SESSION 8			\$456.00	
		PO#:	Voucher #:	69247	Invoice Invoice No: 11112019	11/26/2019	Paid Amt:		\$456.00
								Check Amount:	\$456.00
0716	SBC	63896	7100		RITEWAY		Check		
				E 01 005 110	000 000 401 CHECK STOCK			\$291.08	
		PO#:	Voucher #:	69112	Invoice Invoice No: 19-85286	11/26/2019	Paid Amt:		\$291.08
								Check Amount:	\$291.08
0716	SBC	63897	3836		ROSS NELSON		Check		
				E 01 005 640	000 316 366 SD20.30 R NELSON - MILEAGE			\$69.60	
		PO#:	Voucher #:	69249	Invoice Invoice No: 11122019	11/26/2019	Paid Amt:		\$69.60
								Check Amount:	\$69.60

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63898	3336	1	SCHOOL SPECIALTY		Check		
				E 01	011 203 000 000 430	015741 FOLDER FILE LTR 1/3-CUT TAB PACI		\$7.53	
		PO#: 18952	Voucher #:	69254	Invoice	Invoice No: 208124221030	11/26/2019		Paid Amt: \$7.53
				E 01	010 203 000 000 430	2004121 GLITTER-RED 16 OZ SCHOOL SMA		\$27.00	
				E 01	010 203 000 000 430	2004130 GLITTER-DIAMOND DUST 16 OZ SC		\$27.00	
				E 01	010 203 000 000 430	2004129 GLITTER-BLUE 16 OZ SCHOOL SM		\$20.25	
				E 01	010 203 000 000 430	2004133 GLITTER-GREEN 16 OZ SCHOOL S		\$27.00	
				E 01	010 203 000 000 430	2004125 GLITTER-SILVER 16 OZ SCHOOL SI		\$20.25	
				E 01	010 203 000 000 430	2004126 GLITTER-GOLD 16 OZ SCHOOL SM		\$20.25	
				E 01	010 203 000 000 430	2004135 GLITTER-PURPLE 16 OZ SCHOOL S		\$20.25	
				E 01	010 203 000 000 430	2004136 GLITTER-BLACK 16 OZ SCHOOL SM		\$27.00	
		PO#: 18979	Voucher #:	69219	Invoice	Invoice No: 208124233064	11/26/2019		Paid Amt: \$189.00
				E 01	010 203 110 000 401	054150 CONST PPR 12X18 BLACK TRURAY I		\$2.97	
				E 01	010 203 110 000 401	409340 PAPER CONSTR MULTI CULTURAL C		\$16.08	
				E 01	010 203 110 000 401	007635 CRAYONS CRAYOLA REFILL STD SI		\$14.58	
				E 01	010 203 110 000 401	007641 CRAYONS CRAYOLA REFILLS BROW		\$3.24	
				E 01	010 203 110 000 401	007659 CRAYONS CRAYOLA REFILLS RED S		\$3.24	
				E 01	010 203 110 000 401	008716 CRAYONS CRAYOLA MULTICULTUR		\$9.96	
				E 01	010 203 110 000 401	1376735 CLIPBOARD - FLT CLIP - LETTER - I		\$15.45	
		PO#: 18869	Voucher #:	69133	Invoice	Invoice No: 208124145363	11/26/2019		Paid Amt: \$65.52
				E 01	010 203 110 000 401	1574185 BOX UTILITY - SCHOOL SMART PA		\$12.98	
				E 01	010 203 110 000 401	408275 PAINT WATERCOLOR SAX TRUE FLI		\$17.85	
				E 01	010 203 110 000 401	1543851 CALIFONE LIGHTWEIGHT STEREO		\$92.40	
		PO#: 18799	Voucher #:	69134	Invoice	Invoice No: 308103460233	11/26/2019		Paid Amt: \$123.23
				E 04	005 580 000 325 430	361457 PAINT ACRYLIC WARM RED CHROM		\$8.31	
				E 04	005 580 000 325 430	361433 Chromacryl Premium Students Acrylic F		\$8.31	
				E 04	005 580 000 325 430	1426454 MOD PODGE 8 OZ SATIN		\$3.83	
				E 04	005 580 000 325 430	075560 SHEET PROTECTOR MULTI PAGE C		\$8.90	
		PO#: 18916	Voucher #:	69109	Invoice	Invoice No: 208124181320	11/26/2019		Paid Amt: \$29.35
								Check Amount:	\$414.63
0716	SBC	63899	4550		SIMLEY HIGH SCHOOL		Check		
				E 01	020 291 041 000 369	Dance Meet 1/25/20		\$345.00	
		PO#: 19068	Voucher #:	69277	Invoice	Invoice No: 01252020	11/26/2019		Paid Amt: \$345.00
								Check Amount:	\$345.00
0716	SBC	63900	2137		SOUTH CENTRAL ECSU		Check		
				E 01	005 865 000 347 305	H & S Phys Haz.		\$251.22	
				E 01	005 865 000 349 305	H & S Haz. waste		\$228.38	
				E 01	005 865 000 352 305	H & S Management		\$1,266.78	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63900	2137		SOUTH CENTRAL ECSU		Check		
				E 01	005 865 000 347 305	H & S IAQ		\$137.03	
		PO#: 19077	Voucher #:	69266	Invoice	Invoice No: 19270	11/26/2019	Paid Amt:	\$1,883.41
				E 01	005 108 000 000 405	SOCRATES TELECOM SERVICE - SEPTEMB		\$500.00	
		PO#:	Voucher #:	69142	Invoice	Invoice No: 19233	11/26/2019	Paid Amt:	\$500.00
				E 01	005 110 000 000 820	FY20 MEMBERSHIP FEES		\$1,773.80	
		PO#:	Voucher #:	69101	Invoice	Invoice No: 19263	11/26/2019	Paid Amt:	\$1,773.80
								Check Amount:	\$4,157.21
0716	SBC	63901	6138		SOUTHWEST METRO - ISD 288		Check		
				E 01	005 420 000 740 396	FY20 ITINERANT BILLING		\$22,952.51	
		PO#:	Voucher #:	69139	Invoice	Invoice No: 2064	11/26/2019	Paid Amt:	\$22,952.51
				E 01	020 211 000 000 391	FY20 VOCATIONAL BILLING - OCTOBER		\$23,963.94	
		PO#:	Voucher #:	69255	Invoice	Invoice No: 2087	11/26/2019	Paid Amt:	\$23,963.94
								Check Amount:	\$46,916.45
0716	SBC	63902	2188		TAHER INC - BIN# 135092		Check		
				E 02	005 770 000 701 305	OPERATING EXPENSES - SEPTEMBER 2019		\$59,845.98	
		PO#:	Voucher #:	69129	Invoice	Invoice No: 0056023-IN	11/26/2019	Paid Amt:	\$59,845.98
				E 02	005 770 000 701 305	OPERATING EXPENSES - OCTOBER 2019		\$75,102.36	
		PO#:	Voucher #:	69256	Invoice	Invoice No: 0056060-IN	11/26/2019	Paid Amt:	\$75,102.36
								Check Amount:	\$134,948.34
0716	SBC	63903	2191		TEACHER CREATED MATERIALS		Check		
				E 01	010 203 000 000 430	LANGUAGE POWER: GRADES K-2 LEVEL A		\$499.99	
				E 01	011 203 000 000 430	LANGUAGE POWER: GRADES 3-5 LEVEL A		\$499.99	
				E 01	010 203 000 000 430	SHIPPING & HANDLING		(\$0.01)	
				E 01	011 203 000 000 430	SHIPPING & HANDLING		\$50.00	
				E 01	010 203 000 000 430	SHIPPING & HANDLING		\$50.00	
		PO#: 18804	Voucher #:	69185	Invoice	Invoice No: 2318286	11/26/2019	Paid Amt:	\$1,099.97
								Check Amount:	\$1,099.97
0716	SBC	63904	5669		TITAN ENERGY SYSTEMS INC		Check		
				E 01	011 865 000 363 305	PM service OC Gen. set		\$581.80	
		PO#: 19074	Voucher #:	69274	Invoice	Invoice No: 181009-035	11/26/2019	Paid Amt:	\$581.80
				E 01	011 865 000 363 401	repair parts		\$197.44	
		PO#: 19074	Voucher #:	69275	Invoice	Invoice No: 190614-021	11/26/2019	Paid Amt:	\$197.44
				E 01	011 865 000 363 305	PM servces HS Gen. Set		\$581.80	
		PO#: 19074	Voucher #:	69276	Invoice	Invoice No: 181009-010	11/26/2019	Paid Amt:	\$581.80
								Check Amount:	\$1,361.04

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63905	3931		TRAILBLAZER TRANSIT		Check		
				E 04	005 505 035 321 360	BUS SERVICE - SEPTEMBER		\$24.00	
		PO#:	Voucher #:	69138	Invoice	Invoice No: 2019-09-370	11/26/2019		
								Paid Amt:	\$24.00
								Check Amount:	\$24.00
0716	SBC	63906	2266		TRUGREEN CHEMLAWN		Check		
				E 01	005 811 000 000 305	athletic feild treatments		\$2,158.52	
		PO#: 17926	Voucher #:	69202	Invoice	Invoice No: 113324991	11/26/2019		
								Paid Amt:	\$2,158.52
								Check Amount:	\$2,158.52
0716	SBC	63907	6546		US BANK		Check		
				E 07	005 910 000 000 790	CERT OF PARTICIPATION, SERIES 2013A		\$1,650.00	
		PO#:	Voucher #:	69191	Invoice	Invoice No: 5530685	11/26/2019		
								Paid Amt:	\$1,650.00
								Check Amount:	\$1,650.00
0716	SBC	63908	2287		WACONIA HIGH SCHOOL		Check		
				E 01	020 291 041 000 369	Dance Meet 12/14/19		\$340.00	
		PO#: 19064	Voucher #:	69269	Invoice	Invoice No: 11222019	11/26/2019		
								Paid Amt:	\$340.00
								Check Amount:	\$340.00
0716	SBC	63909	2318		WOLF RIDGE		Check		
				E 01	011 203 111 000 401	2020 Reservation Deposit		\$3,000.00	
		PO#: 18934	Voucher #:	69118	Invoice	Invoice No: 10262020	11/26/2019		
								Paid Amt:	\$3,000.00
				E 01	011 203 111 000 401	Student Fee		\$24,380.00	
				E 01	011 203 111 000 401	Adult Fee		\$9,660.00	
				E 01	011 203 111 000 401	Staff Fee @ 50%		\$920.00	
		PO#: 18931	Voucher #:	69119	Invoice	Invoice No: 3753	11/26/2019		
								Paid Amt:	\$34,960.00
								Check Amount:	\$37,960.00
								Report Total:	\$298,768.45

Belle Plaine Public Schools
November 2019 Electronic Payments Summary

October 2019 PCARD	31,853.17
Payroll 11/05/2019	270,401.59
Payroll 11/20/2019	257,452.45
Other Electronic Payments (See attached report)	375,211.80
Total	\$ 934,919.01

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	1873			MN.TEACHERS RETIRE.ASSOC		Wire		
				B 01 215 004	TEACHER RETIREMENT			\$49,098.30	
	PO#:	Voucher #:	69073	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$49,098.30	
							Check Amount:	\$49,098.30	
0716	SBC	1977			PERA		Wire		
				B 01 215 005	PERA			\$15,056.56	
	PO#:	Voucher #:	69074	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$15,056.56	
							Check Amount:	\$15,056.56	
0716	SBC	2330			FEDERAL		Wire		
				B 01 215 001	FEDERAL			\$26,185.00	
	PO#:	Voucher #:	69075	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$26,185.00	
				B 01 215 003	FICA			\$11,358.84	
	PO#:	Voucher #:	69076	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$11,358.84	
				B 01 215 003	FICA			\$48,569.32	
	PO#:	Voucher #:	69077	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$48,569.32	
							Check Amount:	\$86,113.16	
0716	SBC	2331			STATE OF MINNESOTA		Wire		
				B 01 215 002	STATE TAX			\$16,399.44	
	PO#:	Voucher #:	69078	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$16,399.44	
							Check Amount:	\$16,399.44	
0716	SBC	2735			MII LIFE - VEBA/HSA		Wire		
				B 01 215 028	HSA Flex			\$1,781.97	
	PO#:	Voucher #:	69079	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$1,781.97	
							Check Amount:	\$1,781.97	
0716	SBC	5579			EDUCATORS BENEFIT CONSULTANTS		Wire		
				B 01 215 035	AMERIEXF BRD SHARE ANNUITY			\$1,185.75	
				B 01 215 065	IDS			\$1,193.78	
	PO#:	Voucher #:	69080	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$2,379.53	
				B 01 215 061	FIDELITY FDS.			\$582.67	
				B 01 215 095	OPPENHEIMER FUNDS			\$70.00	
	PO#:	Voucher #:	69081	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$652.67	
				B 01 215 053	HORACE MANN INSURANC			\$6,134.83	
	PO#:	Voucher #:	69082	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$6,134.83	
				B 01 215 008	ING -ANNUITIES			\$34.00	
	PO#:	Voucher #:	69083	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$34.00	
				B 01 215 043	ING ANNUITY			\$131.25	
	PO#:	Voucher #:	69084	Invoice	Invoice No: S2020090	11/5/2019	Paid Amt:	\$131.25	
				B 01 215 033	MEA ESI BRD SHARE ANNUITY			\$232.23	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	5579			EDUCATORS BENEFIT CONSULTANTS		Wire		
				B 01 215 076	MEA-ESI			\$457.23	
PO#:	Voucher #:	69085	Invoice	Invoice No:	S2020090	11/5/2019	Paid Amt:		\$689.46
				B 01 215 053	HORACE MANN INSURANC			\$100.00	
				B 01 215 095	OPPENHEIMER FUNDS			\$8,568.40	
PO#:	Voucher #:	69086	Invoice	Invoice No:	S2020090	11/5/2019	Paid Amt:		\$8,668.40
				B 01 215 059	LUTHERAN BROTHERHOOD			\$1,206.25	
PO#:	Voucher #:	69087	Invoice	Invoice No:	S2020090	11/5/2019	Paid Amt:		\$1,206.25
				B 01 215 034	VALIC BRD SHARE ANNUITY			\$299.19	
				B 01 215 042	VALIC ANNUITY CO			\$461.69	
PO#:	Voucher #:	69088	Invoice	Invoice No:	S2020090	11/5/2019	Paid Amt:		\$760.88
							Check Amount:		\$20,657.27
0716	SBC	5194			MN REVENUE		Wire		
				E 01 005 110 000 000 899	Oct Sales Tax-Coffee Sales			\$147.50	
				E 01 005 110 000 000 899	Oct Sales Tax			\$659.50	
PO#:	Voucher #:	69218	Invoice	Invoice No:	202004	11/15/2019	Paid Amt:		\$807.00
							Check Amount:		\$807.00
0716	SBC	1873			MN.TEACHERS RETIRE.ASSOC		Wire		
				B 01 215 004	TEACHER RETIREMENT			\$45,630.65	
PO#:	Voucher #:	69227	Invoice	Invoice No:	S2020100	11/20/2019	Paid Amt:		\$45,630.65
							Check Amount:		\$45,630.65
0716	SBC	1977			PERA		Wire		
				B 01 215 005	PERA			\$14,923.25	
PO#:	Voucher #:	69228	Invoice	Invoice No:	S2020100	11/20/2019	Paid Amt:		\$14,923.25
							Check Amount:		\$14,923.25
0716	SBC	2330			FEDERAL		Wire		
				B 01 215 001	FEDERAL			\$25,153.09	
PO#:	Voucher #:	69229	Invoice	Invoice No:	S2020100	11/20/2019	Paid Amt:		\$25,153.09
				B 01 215 003	FICA			\$10,888.90	
PO#:	Voucher #:	69230	Invoice	Invoice No:	S2020100	11/20/2019	Paid Amt:		\$10,888.90
				B 01 215 003	FICA			\$46,057.56	
PO#:	Voucher #:	69231	Invoice	Invoice No:	S2020100	11/20/2019	Paid Amt:		\$46,057.56
							Check Amount:		\$82,099.55
0716	SBC	2331			STATE OF MINNESOTA		Wire		
				B 01 215 002	STATE TAX			\$15,834.79	
PO#:	Voucher #:	69232	Invoice	Invoice No:	S2020100	11/20/2019	Paid Amt:		\$15,834.79
							Check Amount:		\$15,834.79

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	2735			MII LIFE - VEBA/HSA		Wire		
			B	01	215 020	VEBA		\$900.00	
			B	01	215 028	HSA Flex		\$1,656.97	
PO#:	Voucher #:	69233	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$2,556.97
								Check Amount:	\$2,556.97
0716	SBC	3319			DEPARTMENT OF EMPLOYMENT AND		Wire		
			E	01	020 211 000 000 280	3rd Qtr		\$1,898.32	
PO#:	Voucher #:	69245	Invoice		Invoice No: 112019		11/20/2019	Paid Amt:	\$1,898.32
								Check Amount:	\$1,898.32
0716	SBC	5579			EDUCATORS BENEFIT CONSULTANTS		Wire		
			B	01	215 035	AMERIEXF BRD SHARE ANNUITY		\$1,185.75	
			B	01	215 065	IDS		\$1,193.78	
PO#:	Voucher #:	69234	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$2,379.53
			B	01	215 061	FIDELITY FDS.		\$627.67	
			B	01	215 095	OPPENHEIMER FUNDS		\$25.00	
PO#:	Voucher #:	69235	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$652.67
			B	01	215 053	HORACE MANN INSURANC		\$5,984.83	
PO#:	Voucher #:	69236	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$5,984.83
			B	01	215 008	ING -ANNUITIES		\$34.00	
PO#:	Voucher #:	69237	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$34.00
			B	01	215 043	ING ANNUITY		\$131.25	
PO#:	Voucher #:	69238	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$131.25
			B	01	215 033	MEA ESI BRD SHARE ANNUITY		\$232.23	
			B	01	215 076	MEA-ESI		\$457.23	
PO#:	Voucher #:	69239	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$689.46
			B	01	215 053	HORACE MANN INSURANC		\$100.00	
			B	01	215 095	OPPENHEIMER FUNDS		\$9,493.70	
PO#:	Voucher #:	69240	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$9,593.70
			B	01	215 059	LUTHERAN BROTHERHOOD		\$1,056.25	
PO#:	Voucher #:	69241	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$1,056.25
			B	01	215 034	VALIC BRD SHARE ANNUITY		\$299.19	
			B	01	215 042	VALIC ANNUITY CO		\$461.69	
PO#:	Voucher #:	69242	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$760.88
			B	01	215 057	VANGUARD TRUST CO.		\$60.00	
			B	01	215 095	OPPENHEIMER FUNDS		\$60.00	
PO#:	Voucher #:	69243	Invoice		Invoice No: S2020100		11/20/2019	Paid Amt:	\$120.00
								Check Amount:	\$21,402.57

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0716	SBC	7750			HEALTHIEST YOU		Wire	
				B 01 215 036	Healthiest You		\$952.00	
		PO#:	Voucher #:	69244	Invoice	Invoice No: S2020100	11/20/2019	Paid Amt: \$952.00
							Check Amount: \$952.00	
							Report Total: \$375,211.80	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63806	2649		AARP		Check		
				E 04	005 505 000 321 305	AARP Class		\$460.00	
		PO#: 18917	Voucher #:	69051	Invoice	Invoice No: 10242019	10/31/2019		Paid Amt: \$460.00
								Check Amount:	\$460.00
0716	SBC	63807	6853		BLOOMINGTON JEFFERSON HIGH SCHOOL		Check		
				E 01	020 296 031 000 369	V/JV Tourney 10/12/19		\$360.00	
		PO#: 18904	Voucher #:	69054	Invoice	Invoice No: 10122019	10/31/2019		Paid Amt: \$360.00
								Check Amount:	\$360.00
0716	SBC	63808	3414		CENTERPOINT ENERGY		Check		
				E 01	011 810 000 000 440	Oak Crest Gas		\$105.67	
		PO#:	Voucher #:	69044	Invoice	Invoice No: 7216089-8	10/31/2019		Paid Amt: \$105.67
				E 01	011 810 000 000 440	Oak Crest Gas		\$87.50	
		PO#:	Voucher #:	69045	Invoice	Invoice No: 7216495-7	10/31/2019		Paid Amt: \$87.50
				E 01	020 810 000 000 440	Fuel-Gas		\$275.99	
		PO#:	Voucher #:	69046	Invoice	Invoice No: 6024135-3	10/31/2019		Paid Amt: \$275.99
				E 01	010 810 000 000 440	Elem Oper & Maint Fuel-Gas		\$874.61	
		PO#:	Voucher #:	69047	Invoice	Invoice No: 6024145-2	10/31/2019		Paid Amt: \$874.61
				E 01	010 810 000 000 440	Elem Oper & Maint Fuel-Gas		\$69.13	
		PO#:	Voucher #:	69048	Invoice	Invoice No: 6024226-0	10/31/2019		Paid Amt: \$69.13
				E 01	020 810 000 000 440	Fuel-Gas		\$151.73	
		PO#:	Voucher #:	69049	Invoice	Invoice No: 6124633-6	10/31/2019		Paid Amt: \$151.73
				E 01	010 810 000 000 440	Elem Oper & Maint Fuel-Gas		\$65.95	
		PO#:	Voucher #:	69050	Invoice	Invoice No: 6024140-3	10/31/2019		Paid Amt: \$65.95
								Check Amount:	\$1,630.58
0716	SBC	63809	5310		CHUCK KELLER		Check		
				E 01	005 110 000 000 366	MILEAGE		\$123.54	
				E 01	011 203 111 000 401	HEGGIE PIZZA REPLACEMENT		\$16.98	
		PO#:	Voucher #:	69057	Invoice	Invoice No: 10232019	10/31/2019		Paid Amt: \$140.52
								Check Amount:	\$140.52
0716	SBC	63810	2373		MATT JUREWICZ		Check		
				E 01	020 294 026 000 305	FB VS LUVERNE		\$90.00	
		PO#:	Voucher #:	69056	Invoice	Invoice No: 10162019	10/31/2019		Paid Amt: \$90.00
								Check Amount:	\$90.00
0716	SBC	63811	2525		MICHAEL TISCHENDORF		Check		
				E 01	020 294 026 000 305	FB VS LUVERNE		\$90.00	
		PO#:	Voucher #:	69055	Invoice	Invoice No: 10162019	10/31/2019		Paid Amt: \$90.00
								Check Amount:	\$90.00

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63812	2027		REGION 2A - MSHSL		Check		
				R 01	020 292 000 000 060			SECTION TICKET SALES	\$1,038.00
		PO#:	Voucher #:	69053	Invoice	Invoice No: 10252019		10/31/2019	
								Paid Amt:	\$1,038.00
								Check Amount:	\$1,038.00
0716	SBC	63813	2038		RICH POHLMEIER		Check		
				E 01	020 296 031 000 305			VB VS HOLY FAMILY CATHOLIC	\$90.00
		PO#:	Voucher #:	69052	Invoice	Invoice No: 10242019		10/31/2019	
								Paid Amt:	\$90.00
								Check Amount:	\$90.00
0716	SBC	63814	1123		BELLE PLAINE ED ASSOC		Check		
				B 01	215 030			MEA DUES	\$4,914.80
		PO#:	Voucher #:	69065	Invoice	Invoice No: S2020090		11/5/2019	
								Paid Amt:	\$4,914.80
								Check Amount:	\$4,914.80
0716	SBC	63815	1134		BELLE PLAINE SCHOOL		Check		
				B 01	215 027			MED EXP-CAF	\$444.16
				B 01	215 029			DAY CARE-CAF	\$4,089.47
		PO#:	Voucher #:	69066	Invoice	Invoice No: S2020090		11/5/2019	
								Paid Amt:	\$4,533.63
								Check Amount:	\$4,533.63
0716	SBC	63816	6451		Belle Plaine Schools Dental Ins Account		Check		
				B 01	215 025			DENTAL INSURANCE	\$5,575.69
				B 01	215 031			DENTAL BD SHARE	\$6,149.81
				B 01	215 017			Retirees	\$1,151.61
				B 01	215 031			L Foster for Sept BdPd	(\$50.07)
		PO#:	Voucher #:	69070	Invoice	Invoice No: S2020090		11/5/2019	
								Paid Amt:	\$12,827.04
								Check Amount:	\$12,827.04
0716	SBC	63817	6482		Belle Plaine Schools Health Ins Acct		Check		
				B 01	215 019			HEALTH INS. FLEXED EMPL DED	\$32,914.77
				B 01	215 032			HEALTH BD SHARE	\$100,287.37
		PO#:	Voucher #:	69071	Invoice	Invoice No: S2020090		11/5/2019	
								Paid Amt:	\$133,202.14
								Check Amount:	\$133,202.14
0716	SBC	63818	1178		BPESPA		Check		
				B 01	215 080			MESP/NEA DUES NON CE	\$90.83
		PO#:	Voucher #:	69067	Invoice	Invoice No: S2020090		11/5/2019	
								Paid Amt:	\$90.83
								Check Amount:	\$90.83
0716	SBC	63819	7052		FIDELITY SECURITY LIFE INS EYE MED		Check		
				B 01	215 037			EYEMED-EMPLOYEE W/H	\$564.92
				B 01	215 037			Cobra Green HannonOrr	\$8.34
		PO#:	Voucher #:	69072	Invoice	Invoice No: S2020090		11/5/2019	
								Paid Amt:	\$573.26
								Check Amount:	\$573.26

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0716	SBC	63820	6122		NATIONAL INSURANCE SERVICE of WI		Check
				B 01	215 016 Life Ret/Cobra Ins		\$23.60
				B 01	215 021 SUPPLEMENTAL LIFE		\$330.00
				B 01	215 022 LONG TERM DISABILITY		\$1,136.92
				B 01	215 023 LIFE INSURANCE		\$1,290.10
				B 01	215 016 COBRA Lf BuesGreeHannKruscSchu		\$29.50
				B 01	215 023 Credits St Olson		(\$13.30)
				B 01	215 022 LTD Credits St Olson		(\$13.58)
				B 01	215 021 SuppLf Credits St Olson		(\$15.00)
				B 01	215 016 COBRA D Kruschke		\$7.50
PO#:	Voucher #:	69069	Invoice	Invoice No:	S2020090	11/5/2019	Paid Amt: \$2,775.74
							Check Amount: \$2,775.74
0716	SBC	63821	1836		NCPERS MINNESOTA		Check
				B 01	215 024 PERA LIFE		\$80.00
				B 01	215 024 Catch up J Felderm from summer pmts		(\$48.00)
PO#:	Voucher #:	69068	Invoice	Invoice No:	S2020090	11/5/2019	Paid Amt: \$32.00
							Check Amount: \$32.00
0716	SBC	63822	3683		DAN FORD		Check
				E 01	020 294 026 000 305 FB VS TCU		\$130.00
PO#:	Voucher #:	69093	Invoice	Invoice No:	10142019	11/8/2019	Paid Amt: \$130.00
							Check Amount: \$130.00
0716	SBC	63823	6885		DON DESLAURIERS		Check
				E 01	020 294 028 000 305 Check Calibration of scales		\$100.00
PO#: 18961	Voucher #:	69092	Invoice	Invoice No:	10029	11/8/2019	Paid Amt: \$100.00
							Check Amount: \$100.00
0716	SBC	63824	6510		DYLAN BOTHUN		Check
				E 01	020 294 026 000 305 FB VS SIBLEY EAST		\$90.00
PO#:	Voucher #:	68540	Invoice	Invoice No:	09202019	11/8/2019	Paid Amt: \$90.00
							Check Amount: \$90.00
0716	SBC	63825	4260		EASTVIEW HIGH SCHOOL		Check
				E 01	020 294 028 000 369 Wrestling Invite - 12/6/19		\$160.00
PO#: 18965	Voucher #:	69091	Invoice	Invoice No:	12062019	11/8/2019	Paid Amt: \$160.00
							Check Amount: \$160.00
0716	SBC	63826	2772		JEFFREY MONAHAN		Check
				E 01	020 294 026 000 305 FB VS TCU		\$130.00
PO#:	Voucher #:	69094	Invoice	Invoice No:	10142019	11/8/2019	Paid Amt: \$130.00
							Check Amount: \$130.00

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	SBC	63827	7163		KATHLEEN KALENBERG		Check		
				E 01	020 296 031 000 305	VB VS HOLY FAMILY		\$90.00	
	PO#:	Voucher #:	69096	Invoice	Invoice No:	10242019		11/8/2019	
							Paid Amt:	\$90.00	
							Check Amount:	\$90.00	
0716	SBC	63828	2773		MIKE KLIMA		Check		
				E 01	020 294 026 000 305	FB VS TCU		\$130.00	
	PO#:	Voucher #:	69095	Invoice	Invoice No:	10142019		11/8/2019	
							Paid Amt:	\$130.00	
							Check Amount:	\$130.00	
0716	SBC	63829	2164		STIER TRANSPORTATION SERVICES		Check		
				E 01	005 760 000 720 361	Regular Transportation		\$116,457.33	
	PO#:	Voucher #:	69090	Invoice	Invoice No:	OCTOBER 2019		11/8/2019	
							Paid Amt:	\$116,457.33	
							Check Amount:	\$116,457.33	
0716	SBC	63830	2329		BLUE CROSS BLUE SHIELD of MN		Check		
				B 01	215 018	RETIREE INS		\$386.00	
	PO#:	Voucher #:	69211	Invoice	Invoice No:	1003120890000		11/14/2019	
							Paid Amt:	\$386.00	
							Check Amount:	\$386.00	
0716	SBC	63831	6485		JASON PALO		Check		
				E 01	020 294 026 000 305	7, 8 FOOTBALL		\$140.00	
	PO#:	Voucher #:	69210	Invoice	Invoice No:	11142019		11/14/2019	
							Paid Amt:	\$140.00	
							Check Amount:	\$140.00	
0716	SBC	63832	1123		BELLE PLAINE ED ASSOC		Check		
				B 01	215 030	MEA DUES		\$4,914.80	
	PO#:	Voucher #:	69223	Invoice	Invoice No:	S2020100		11/20/2019	
							Paid Amt:	\$4,914.80	
							Check Amount:	\$4,914.80	
0716	SBC	63833	1134		BELLE PLAINE SCHOOL		Check		
				B 01	215 027	MED EXP-CAF		\$444.16	
				B 01	215 029	DAY CARE-CAF		\$3,839.57	
	PO#:	Voucher #:	69224	Invoice	Invoice No:	S2020100		11/20/2019	
							Paid Amt:	\$4,283.73	
							Check Amount:	\$4,283.73	
0716	SBC	63834	6482		Belle Plaine Schools Health Ins Acct		Check		
				B 01	215 032	HEALTH BD SHARE		\$407.31	
	PO#:	Voucher #:	69222	Credit	Invoice No:	S2020100		11/20/2019	
							Paid Amt:	(\$407.31)	
				B 01	215 019	HEALTH INS. FLEXED EMPL DED		\$32,914.74	
				B 01	215 018	Retirees		\$5,871.11	
	PO#:	Voucher #:	69226	Invoice	Invoice No:	S2020100		11/20/2019	
							Paid Amt:	\$38,785.85	
							Check Amount:	\$38,378.54	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0716	SBC	63835	1178		BPESPA		Check
				B 01 215 080	MESP/NEA DUES NON CE	\$1,090.83	
	PO#:	Voucher #:	69225	Invoice	Invoice No: S2020100	11/20/2019	Paid Amt: \$1,090.83
							Check Amount: \$1,090.83
0716	SBC	63836	1262		CITY OF BELLE PLAINE		Check
				E 01 005 850 000 302 520	building permit for garage	\$2,088.14	
	PO#: 18977	Voucher #:	69260	Invoice	Invoice No: 11192019	11/19/2019	Paid Amt: \$2,088.14
							Check Amount: \$2,088.14
0716	SBC	63837	7696		RIVER VALLEY SCHOOL DISTRICT		Check
				E 01 020 294 028 000 369	Wrestling Invite WI - 1-11-20	\$150.00	
	PO#: 19005	Voucher #:	69259	Invoice	Invoice No: 01222020	11/19/2019	Paid Amt: \$150.00
							Check Amount: \$150.00
0716	SBC	63838	4802		USPS		Check
				E 04 005 505 000 321 329	WINTER COMM ED BROCHURE MAILING	\$325.36	
	PO#:	Voucher #:	69258	Invoice	Invoice No: 11192019	11/19/2019	Paid Amt: \$325.36
							Check Amount: \$325.36
0716	SBC	63839	4802		USPS		Check
				E 01 005 110 000 000 329	NOVEMBER NEWSLETTER MAILING	\$283.46	
	PO#:	Voucher #:	69257	Invoice	Invoice No: 11192019	11/19/2019	Paid Amt: \$283.46
							Check Amount: \$283.46
Report Total:							\$332,176.73

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	CSBA	2166	4721		BELLE PLAINE SCHOOL DISTRICT		Check		
				E 20 200 298	913 000 401 BASEBALL - BSN - HOMERUN FENCE, GROI			\$1,733.06	
PO#:	Voucher #:	68580	Invoice		Invoice No: 905852975	10/3/2019	Paid Amt:	\$1,733.06	
				E 20 200 298	923 000 401 CC - AG PARTNERS			\$51.47	
				E 20 200 298	910 000 401 TIGERIAN - AMAZON			\$1,577.70	
PO#:	Voucher #:	68623	Invoice		Invoice No: 10052019	10/3/2019	Paid Amt:	\$1,629.17	
				E 20 200 298	922 000 401 CONCESSIONS - RUCKS			\$177.29	
PO#:	Voucher #:	68624	Invoice		Invoice No: 10052019	10/3/2019	Paid Amt:	\$177.29	
				E 20 200 298	922 000 401 CONCESSIONS - SEPT ACTIVITIES 1529			\$3,296.16	
				E 20 200 298	918 000 401 CLASS 2020 - COBORNS			\$18.00	
PO#:	Voucher #:	68625	Invoice		Invoice No: 10052019	10/3/2019	Paid Amt:	\$3,314.16	
				E 20 200 298	940 000 401 SH STD CNCL - DOMINOS			\$74.26	
				E 20 030 298	946 000 401 JH STD CNCL - DOMINOS			\$74.25	
				E 20 200 298	923 000 401 CC - HYVEE			\$344.47	
				E 20 200 298	923 000 401 CC - ROCHESTER CENTERSTONE			\$1,091.40	
				E 20 200 298	923 000 401 CC - EPIC SPORTS			\$359.21	
PO#:	Voucher #:	68626	Invoice		Invoice No: 10052019	10/3/2019	Paid Amt:	\$1,943.59	
							Check Amount:	\$8,797.27	
0716	CSBA	2167	3219		CASH		Check		
				E 20 200 298	921 000 401 Cash Box for Saxe Drive			\$100.00	
PO#: 18795	Voucher #:	68621	Invoice		Invoice No: 10032019	10/3/2019	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	
0716	CSBA	2168	1787		MASSP		Check		
				E 20 200 298	943 000 401 MN Honor Society Fees			\$60.00	
PO#: 18689	Voucher #:	68531	Invoice		Invoice No: 09302019	10/3/2019	Paid Amt:	\$60.00	
							Check Amount:	\$60.00	
0716	CSBA	2169	7141		MATT FAHEY		Check		
				E 20 200 298	911 000 401 Reimbursement Chip Steak/Provision			\$24.99	
PO#: 18797	Voucher #:	68622	Invoice		Invoice No: 09252018	10/3/2019	Paid Amt:	\$24.99	
							Check Amount:	\$24.99	
0716	CSBA	2170	4848		PEPSI-COLA		Check		
				E 20 200 298	922 000 401 CONCESSIONS - POP			\$531.75	
PO#: 18472	Voucher #:	68529	Invoice		Invoice No: 67365404	10/3/2019	Paid Amt:	\$531.75	
				E 20 200 298	922 000 401 CONCESSIONS - POP			\$602.65	
PO#: 18472	Voucher #:	68530	Invoice		Invoice No: 54940504	10/3/2019	Paid Amt:	\$602.65	
							Check Amount:	\$1,134.40	
0716	CSBA	2171	1125		BELLE PLAINE HERALD		Check		
				E 20 200 298	918 000 401 Homecoming Buttons			\$242.50	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0716	CSBA	2171	1125		BELLE PLAINE HERALD		Check		
				E 20	200 298 918 000 401	Design Work		\$12.50	
	PO#: 18816	Voucher #:	68767	Invoice	Invoice No: 27875				10/11/2019
							Paid Amt:	\$255.00	
							Check Amount:	\$255.00	
0716	CSBA	2172	4721		BELLE PLAINE SCHOOL DISTRICT		Check		
				E 20	200 298 922 000 401	PBIS - Concessions Profit 9/24/29		\$350.00	
	PO#:	Voucher #:	68635	Invoice	Invoice No: 09252019				10/11/2019
							Paid Amt:	\$350.00	
							Check Amount:	\$350.00	
0716	CSBA	2173	4514		BSN Sports		Check		
				E 20	200 298 913 000 401	Batting Cage 5230795		\$3,999.99	
				E 20	200 298 913 000 401	Freight		\$497.32	
	PO#: 18747	Voucher #:	68768	Invoice	Invoice No: 906369057				10/11/2019
							Paid Amt:	\$4,497.31	
							Check Amount:	\$4,497.31	
0716	CSBA	2174	7636		SEAN ALANDER		Check		
				E 20	200 298 918 000 401	DJ Fee for HC Dance		\$225.00	
	PO#: 18800	Voucher #:	68769	Invoice	Invoice No: 09272019				10/11/2019
							Paid Amt:	\$225.00	
							Check Amount:	\$225.00	
0716	CSBA	2175	4721		BELLE PLAINE SCHOOL DISTRICT		Check		
				E 20	200 298 922 000 401	CONCESSIONS - OCT 1529		\$1,237.56	
				E 20	200 298 921 000 401	CHOIR - COBORNS		\$68.18	
				E 20	200 298 923 000 401	CC - SAMS CLUB		\$80.02	
				E 20	030 298 946 000 401	JH STD CNCL - COBORNS		\$57.56	
				E 20	200 298 932 000 401	MSH - COBORNS		\$77.79	
				E 20	030 298 946 000 401	JH STD CNCL - PARTY CITY		\$67.27	
	PO#:	Voucher #:	69058	Invoice	Invoice No: 11052019				10/31/2019
							Paid Amt:	\$1,588.38	
							Check Amount:	\$1,588.38	
0716	CSBA	2176	1197		BRUCE MATHIOWETZ		Check		
				E 20	200 298 926 000 401	Rodeo Tickets for Natl COnvention		\$2,950.00	
				E 20	200 298 926 000 401	concert tickets for Natls		\$1,110.00	
				E 20	200 298 926 000 401	CONCERT TICKETS FOR NATIONALS		\$850.00	
	PO#: 18630	Voucher #:	68950	Invoice	Invoice No: 10142019				10/31/2019
							Paid Amt:	\$4,910.00	
	PO#: 18848	Voucher #:	68951	Invoice	Invoice No: 10152019				10/31/2019
							Paid Amt:	\$75.00	
							Check Amount:	\$4,985.00	
0716	CSBA	2177	1262		CITY OF BELLE PLAINE		Check		
				E 20	200 298 923 000 401	pool usage 8/14 an 8/16		\$230.00	
	PO#: 18443	Voucher #:	69061	Invoice	Invoice No: 00003778				10/31/2019
							Paid Amt:	\$230.00	
							Check Amount:	\$230.00	

Belle Plaine Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0716	CSBA	2178	4787		KWIK TRIP		Check
				E 20	200 298 921 000 401	Kwik Trip FR (Katie Pomp) allState Choir	\$460.00
		PO#: 18834	Voucher #:	68952	Invoice	Invoice No: 10120762	10/31/2019
							Paid Amt: \$460.00
							Check Amount: \$460.00
0716	CSBA	2179	7440		LEISURE TIME TOURS		Check
				E 20	200 298 937 000 401	Ticket Deposit - Drury Dinner Theater	\$886.00
		PO#: 18932	Voucher #:	69060	Invoice	Invoice No: 10302019	10/31/2019
							Paid Amt: \$886.00
							Check Amount: \$886.00
0716	CSBA	2180	4882		MN FFA ASSOCIATION		Check
				E 20	200 298 926 000 401	State and National dues	\$615.00
		PO#: 18829	Voucher #:	69062	Invoice	Invoice No: 10302019	10/31/2019
							Paid Amt: \$615.00
							Check Amount: \$615.00
0716	CSBA	2181	4848		PEPSI-COLA		Check
				E 20	200 298 922 000 401	CONCESSIONS - POP	\$531.75
		PO#: 18472	Voucher #:	69059	Invoice	Invoice No: 53058255	10/31/2019
							Paid Amt: \$531.75
							Check Amount: \$531.75
0716	CSBA	2182	7522		POP UP PARTY RENTAL		Check
				E 20	030 298 946 000 401	Game for JH Activity Night	\$408.49
		PO#: 18907	Voucher #:	69064	Invoice	Invoice No: 5929505	10/31/2019
							Paid Amt: \$408.49
							Check Amount: \$408.49
0716	CSBA	2183	7164		REGION VII FFA		Check
				E 20	200 298 926 000 401	Region dues	\$168.00
		PO#: 18830	Voucher #:	69063	Invoice	Invoice No: 10312019	10/31/2019
							Paid Amt: \$168.00
							Check Amount: \$168.00
							Report Total: \$25,316.59

October 2019 Pcard

Card Holder	Transaction Date	Statement Date	Merchant Name	Transaction Amount	Notes
Belle P Activities	10/23/2019	10/27/2019	Dominos 7300	142.78	FOOTBALL - Pizza JH
Belle P Activities	10/22/2019	10/27/2019	Sn Mshsbca	289.90	Baseball Coach Clinic - P Schultz, E Burgemeister, M Schultz, M Ruehling
Belle P Activities	10/18/2019	10/27/2019	Stage Accents	1,964.52	CHOIR - Dresses
Belle P Activities	10/18/2019	10/27/2019	Playscripts Inc	15.99	OAP Play Script - T Hartman
Belle P Activities	10/17/2019	10/27/2019	Theatreworld Backdrops	356.26	FALL DRAMA - Backdrop Rental
Belle P Activities	10/4/2019	10/27/2019	The Fabulous Flower Ma	88.00	CLASS OF 2020 - HC Flowers
Belle P Activities	10/2/2019	10/27/2019	Bt Iowa Wrestling	67.60	Coaches Clinic - Matt Hennen
Belle P Activities	9/30/2019	10/27/2019	Samsclub #6311	185.55	TENNIS - Candy, Pop, Buns, Cider
Belle Plaine Act	10/25/2019	10/27/2019	Pizza Plus	46.25	CONCESSIONS - Pizza
Belle Plaine Act	10/24/2019	10/27/2019	A. H. Hermel Company	501.58	CONCESSIONS - Candy, Water, Gatorade
Belle Plaine Act	10/23/2019	10/27/2019	Party City 1155	67.27	JH STD CNCL - Activity Night Decorations
Belle Plaine Act	10/22/2019	10/27/2019	Coborns Superstore	77.79	MHS - Induction Ceremony Supplies
Belle Plaine Act	10/17/2019	10/27/2019	Pizza Plus	87.50	CONCESSIONS - Pizza
Belle Plaine Act	10/16/2019	10/27/2019	Coborns Superstore	57.56	JH STD CNCL - Treats for Happenings Sales
Belle Plaine Act	10/16/2019	10/27/2019	Nationalgeo	120.00	Geography Bee Registration
Belle Plaine Act	10/15/2019	10/27/2019	Pizza Plus	29.75	CONCESSIONS - Pizza
Belle Plaine Act	10/11/2019	10/27/2019	Pizza Plus	54.50	CONCESSIONS - Pizza
Belle Plaine Act	10/11/2019	10/27/2019	Samsclub #6311	80.02	CC - Spaghetti Feed Supplies
Belle Plaine Act	10/11/2019	10/27/2019	Rucks Meats Llc	126.14	CONCESSIONS - Wieners, Beef Jerky
Belle Plaine Act	10/9/2019	10/27/2019	Pizza Plus	54.50	CONCESSIONS - Pizza
Belle Plaine Act	10/7/2019	10/27/2019	Coborns Superstore	68.18	CHOIR - Drive for Education Concession Supplies
Belle Plaine Act	10/3/2019	10/27/2019	A. H. Hermel Company	205.83	CONCESSIONS - Candy, Water
Belle Plaine Act	9/30/2019	10/27/2019	Pizza Plus	87.50	CONCESSIONS - Pizza
Belle Plaine Act	9/30/2019	10/27/2019	Coborns Superstore	44.01	CONCESSIONS - Pickles, Buns
Belle Plaine Comm Ed	10/23/2019	10/27/2019	Children S Theatre Com	1,001.00	G1 Field Trip Tickets
Belle Plaine Comm Ed	10/23/2019	10/27/2019	U Of M-Cehd Ed Tech In	99.00	PRESS Membership
Belle Plaine Comm Ed	10/10/2019	10/27/2019	Fitness Finders Inc	52.00	PE Lanyards
Belle Plaine Comm Ed	10/3/2019	10/27/2019	U Of M-Cehd Ed Tech In	110.88	2019 PRESS Intervention Manual - ADSIS
Belle Plaine High School	10/25/2019	10/27/2019	Harbor Freight	364.84	Calipers, Punch, Micrometer Set
Belle Plaine High School	10/25/2019	10/27/2019	The Curated Connectio	399.00	Curated Connections Library - Annual Subscription
Belle Plaine High School	10/23/2019	10/27/2019	Sears.Com 9300	(45.70)	Refund Tax
Belle Plaine High School	10/21/2019	10/27/2019	Samsclub.Com	389.97	ELC Supplies
Belle Plaine High School	10/21/2019	10/27/2019	Samsclub.Com	59.18	ELC Supplies
Belle Plaine High School	10/18/2019	10/27/2019	Sears.Com 9300	665.35	Torque Wrench
Belle Plaine High School	10/17/2019	10/27/2019	Scripps Spelling Bee	165.00	Spelling Bee Registration
Belle Plaine High School	10/16/2019	10/27/2019	Minnesota Council For	145.00	SD20.19 J Provancha - Registration (2019 Gifted Education Coordinator and Specialist)
Belle Plaine High School	10/16/2019	10/27/2019	Demco Inc	59.32	Book Tape, Label Protectors
Belle Plaine High School	10/10/2019	10/27/2019	Emma Krumbes Orchard A	172.90	Beginnergarten Field Trip - Entrance
Belle Plaine High School	10/7/2019	10/27/2019	Half Price Books #300	459.00	High School Library Books (line 3)
Belle Plaine High School	10/7/2019	10/27/2019	Half Price Books #300	272.23	Oak Crest Library Books (line 2)
Belle Plaine High School	10/7/2019	10/27/2019	Half Price Books #300	92.50	Chatfield Library Books (line 1)
Belle Plaine High School	10/7/2019	10/27/2019	Half Price Books #300	99.78	Chatfield Library Books - s/b VOID
Belle Plaine High School	10/7/2019	10/27/2019	Half Price Books #301	327.00	High School Library Books (line 3)
Belle Plaine Sd	10/25/2019	10/27/2019	Rehabmart.Com	1,857.33	Armedica Hi-Lo Changing Table with Side rails - Imperial blue color - used for bathrooming
Belle Plaine Sd	10/16/2019	10/27/2019	Innovative Office Solu	260.56	Laminating pouches - used for reading books, social skills cards, etc
Belle Plaine Sd	10/16/2019	10/27/2019	Attainment Company, In	659.40	TactileTalk Toolkit & GoNow case for ipad package - communication skills
Belle Plaine Sd	10/15/2019	10/27/2019	Tobii Dynavox Systems	40.00	Replacement Charger for Indi - communications skills
Belle Plaine Sd	10/15/2019	10/27/2019	Coborns Superstore	31.62	Groceries - cooking skills
Belle Plaine Sd	10/11/2019	10/27/2019	Awl Pearson Education	266.91	School Function Assessment Complete Kit - testing material
Belle Plaine Sd	10/11/2019	10/27/2019	Toys For Special Child	109.95	Little Rock Star Guitar
Belle Plaine Sd	10/11/2019	10/27/2019	Awl Pearson Education	170.74	Beery VMI 6th Edition Starter Kit - assessment
Belle Plaine Sd	10/11/2019	10/27/2019	Awl Pearson Education	101.24	GFTA-3 Records Form - used for evals
Belle Plaine Sd	10/10/2019	10/27/2019	Coborns Superstore	54.60	Groceries - cooking skills
Belle Plaine Sd	10/9/2019	10/27/2019	William V Macgill & Co	72.00	Tuk N Kari Transfer Sling - used for evacuation
Belle Plaine Sd	10/9/2019	10/27/2019	Awl Pearson Education	(28.52)	Tax refund

October 2019 Pcard

Card Holder	Transaction Date	Statement Date	Merchant Name	Transaction Amount	Notes
Belle Plaine Sd	10/7/2019	10/27/2019	Minnesota Harvest Llc	124.79	Admission - rec and leisure activity
Belle Plaine Sd	10/4/2019	10/27/2019	Amazon.Com W43928uh3	63.23	Learning Resources Alphabet Acorn Activity Set & Colorations Play dough - Activities for lea
Belle Plaine Sd	10/3/2019	10/27/2019	Nearpod	120.00	Subscription - allows for lessons to be instructed with immediate feedback
Belle Plaine Sd	10/3/2019	10/27/2019	Coborns Superstore	37.03	groceries for cooking skills
Belle Plaine Sd	10/2/2019	10/27/2019	Estr Publications	172.00	ESTR-J Revised Lavendar, ESTR-J Revised P Grey, ESTR-III Pink, ESTR-III P Creme - testing mat
Belle Plaine Sd	10/1/2019	10/27/2019	The Hanen Centre	1,045.00	SD20.14 K Wills - Registration (It takes two to talk workshop)
Belle Plaine Sd	9/30/2019	10/27/2019	Toys For Special Child	68.90	Eye Talk for eye gaze boards
Belle Plaine Sd	9/30/2019	10/27/2019	Super Duper Publicatio	22.49	Artic Photos TH Fun Deck for speech services
Belle Plaine Sd	9/30/2019	10/27/2019	Ablenet, Inc	270.00	BIGmack - voice activate switch
Belle Plaine Sd	9/30/2019	10/27/2019	Wps	189.20	TOPS-3E: NU: Test of Problem Solving-3rd Edition Elementary:Normative Update -testing m
Chuck Keller	10/14/2019	10/27/2019	Kully Supply	330.30	Handle Assembly, Brush Attachment
Chuck Keller	10/14/2019	10/27/2019	Sherwin Williams 70316	287.32	Paint
Chuck Keller	10/14/2019	10/27/2019	The Home Depot #2841	139.61	MISC Custodian Supplies
Chuck Keller	10/8/2019	10/27/2019	First For Inspiration	5,000.00	2020 Robotics Registration
Chuck Keller	10/8/2019	10/27/2019	Marrch	475.00	SD20.16 A Hohenstein - Registration (MARRCH Conference)
Chuck Keller	10/7/2019	10/27/2019	Menards Burnsville Mn	206.42	MISC Custodian Supplies
Chuck Keller	10/2/2019	10/27/2019	Apl Itunes.Com/Bill	149.85	LetterSchool - Block Letters App
Kris Davis	10/25/2019	10/27/2019	Amzn Mktp US 9o4h76en3	79.99	Digital Camera for Microscopes
Kris Davis	10/22/2019	10/27/2019	Ag Partners Belle Plai	1,396.27	MISC Supplies
Kris Davis	10/21/2019	10/27/2019	Usps Po 2607300172	385.00	Stamps
Kris Davis	10/16/2019	10/27/2019	Dicks Sanitation	1,646.00	Garbage Service
Kris Davis	10/15/2019	10/27/2019	Amazon.Com Lp8wd9j63 A	69.98	Letter Stackers
Kris Davis	10/15/2019	10/27/2019	Amzn Mktp US Sg9ac5qi3	16.99	Lanyards
Kris Davis	10/15/2019	10/27/2019	Amzn Mktp US Fa7qh5g13	88.88	Tech Supplies
Kris Davis	10/14/2019	10/27/2019	Usps Po 2607300172	550.00	Stamps
Kris Davis	10/14/2019	10/27/2019	Amazon.Com Um08x4ss3	6.88	Acrylic Sealer
Kris Davis	10/14/2019	10/27/2019	Metro Sales Inc.	3,457.34	Copier Lease / Maintenance / PAPER CUT
Kris Davis	10/14/2019	10/27/2019	Amzn Mktp US 639fx8g93	47.45	ELC Wooden Ornament Supplies
Kris Davis	10/14/2019	10/27/2019	Amazon.Com Je9xc2vf3	250.20	Books
Kris Davis	10/14/2019	10/27/2019	Biffs Inc - Online	315.00	Biff Services
Kris Davis	10/14/2019	10/27/2019	Amazon.Com Zc3zc8203 A	24.48	Comb Bindings
Kris Davis	10/9/2019	10/27/2019	Amzn Mktp US Zu8ke7973	59.89	Toner
Kris Davis	10/9/2019	10/27/2019	Amzn Mktp US 665h64up3	24.48	Binder, Sheet Protectors
Kris Davis	10/8/2019	10/27/2019	Amzn Mktp Us	(59.89)	Toner Order Cancelled
Kris Davis	10/7/2019	10/27/2019	Amzn Mktp Us	(15.98)	Returned SD Card Reader
Kris Davis	10/7/2019	10/27/2019	Amazon.Com Mq8921w31 A	279.00	Stereo
Kris Davis	10/7/2019	10/27/2019	Amzn Mktp US 4r8eh50a3	77.35	Batteries, Mouse Pad, Toner
Kris Davis	10/7/2019	10/27/2019	Amazon.Com	(56.27)	Returned Tennis Balls
Kris Davis	10/3/2019	10/27/2019	Amzn Mktp US Sr4xm15i3	53.97	Headphones
Kris Davis	10/3/2019	10/27/2019	Amazon.Com Mr2s522i3 A	12.89	Staple Remover
Kris Davis	10/2/2019	10/27/2019	Plunketts	197.14	Pest Control
Kris Davis	10/2/2019	10/27/2019	Amzn Mktp US Sc8328bs3	71.10	Wellness Crave Box
Kris Davis	10/2/2019	10/27/2019	Plunketts	252.68	Pest Control
Kris Davis	10/2/2019	10/27/2019	Plunketts	164.38	Pest Control
Kris Davis	10/2/2019	10/27/2019	Plunketts	226.98	Pest Control
Kris Davis	9/30/2019	10/27/2019	Vzwlrlss My Vz Vb P	99.01	Jet Packs
Kris Davis	9/30/2019	10/27/2019	Amazon Prime	127.78	Prime Membership
Total				31,853.17	

PERSONNEL CONSENSUS ITEMS:

(New Hires, Resignations, Retirements, Terminations, Leave Requests, Assignment Changes)

LEAVES OF ABSENCE

NAME	STATUS	ASSIGNMENT	GROUP	EFFECTIVE DATE
Jessica Moers	Approve	Paraprofessional Belle Plaine High School	BPESP	November 19, 2019 - December 23, 2019

HIRES/REHIRES/CONTRACT RENEWALS

NAME	ASSIGNMENT	SALARY PLACEMENT/HOURLY RATE	REASON	GROUP	EFFECTIVE DATE
Erica Iovino	Paraprofessional Oak Crest Elementary	\$15.25/hour	Replacement	BPESP	December 6, 2019

John Bergs
Activities Director
Margot Hansen
Curriculum & Assessment Director
Jeff Heine
Buildings & Grounds Director



Chuck Keller
Business Manager
Jessica Emerson
Student Support Services Director
Mindy Chevalier
Community Ed Director

DATE OF BOARD MEETING: November 25, 2019
 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
10.04.2019	Scott County Pork Producers	Oak Crest – 6 th Grade ELC Trip	350.00
10.04.2019	Theresa Kuhlmann	General Support	75.00
10.24.2019	Mary Nesgoda	Food Service – Underfunded Students	50.00
10.01.2019	Valley Yelpers	Trap Team - Grant	250.00
10.01.2019	Pheasants Forever	Trap Team – Sponsorship	250.00
10.01.2019	Belle Plaine Lions	Baseball – Fence	1,733.06
10.04.2019	German Days	Baseball – Cage	4,500.00



VAPING

Belle Plaine District Residents,
There does not seem to be a day that goes by without a new headline highlighting the negative impact vaping is causing in society. Communities, and specifically school communities are at the frontline of educating and working to prevent the rise of e-cigarettes by our youth. This epidemic has played out in front of our eyes locally with multiple middle and high school age students being hospitalized with significant lung damage and some cases have died as a result of vaping.

As of August 2019, the CDC had reports of 1604 causes of lung injuries spanning across 49 states. The majority of these cases were individuals under the age of 35 (80%) and 70% of the victims were male. In addition, the CDC reports there have been 34 deaths related to vaping.

Much like the work we are doing to support mental health of our students, the Belle Plaine Public Schools want to make sure we support our students and help curve the drastic rise society is seeing in young people turning to vaping.

This year we are taking a number of steps to help prevent, educate and recognize the signs and potential impact vaping can cause. One of the steps we've taken to prevent vaping, specifically in school is the installation of vape sensors in all of our bathroom spaces. Bathrooms have tended to be a place where students feel they can engage in this activity. These are great deterrents and provide us with the ability to monitor these spaces so they are not used for vaping.

MISSION

Expecting Excellence from
Everyone, Every Day!

STRATEGIC PRIORITIES

- Individualized Learning
- Student Involvement
- Academic Performance
- Early Learning Initiatives
- Quality Instructional Practice

TO LEARN MORE

visit our website!

www.belleplaine.k12.mn.us

*This publication was created to better communicate the great things Belle Plaine Public Schools is doing. We would like your feedback! Please visit our website to fill out a survey.

www.belleplaine.k12.mn.us

--> Quick Links --> Newsletter Survey

EDUCATING OUR STUDENTS

Another component we have added is a program called Vape Educate. Vape Educate is an online course that students participate in if they have been caught vaping or in possession of a vaping device on school grounds. In the past, we have only used punitive measures like suspension and tickets from law enforcement for students caught vaping. Vape Educate is an online course consisting of a pre-test, course content, and post-test they must complete before they will be able to return to class. This assesses students' knowledge of vaping, then offers them an opportunity to learn about vaping and then assess what they know about vaping at the end.

All of our students in 7th and 8th grade health cover teen issues and have units that focus on smoking, drug and alcohol use.

On February 19, MN Teen Challenge: Know The Truth is coming to speak to 7-12 grade students. This is a powerful message that highlights their journey surrounding drugs and alcohol and the related consequences they have faced. This year they are adding specific information about vaping.

EDUCATING OUR PARENTS

We also have developed materials that provide information to parents through multiple different venues. We have added a blurb in all of the sporting event programs:

- E-cigarettes contain dangerous chemicals that can lead to lung disease! Educate your child about the danger of vaping.
- The brain is not fully developed until age 22 for girls and age 25 for boys. Early use of nicotine can harm brain development and pave a pathway for addiction of all kinds.

In addition, we have set up informational tables at our sporting events that provides educational materials, visual aids and helpful resources surrounding vaping. We have a vaping 'tool kit' that educates parents, students and community members on all of the different types of vapes, pods and juices. These educational resources not only reach our students, parents and community members; but also the communities of our athletic competitors that come into our building.

On the evening of February 19th, 2020 from 6:00 - 8:00pm we will be hosting a parent event called 'The Top Secret Project' that helps parents decode the mysteries of the teen bedroom. This unique traveling exhibit is designed to help parents recognize unfamiliar hazards that are often in plain sight. This interactive exhibit displays a simulated teen bedroom which includes hundreds of items that when seen through an educated lens, could be a signal that there may be a concern of chemical use. The 30-minute bedroom viewing is followed by a 90-minute presentation of the Hazelden Betty Ford Foundation. This event is open to all Belle Plaine parents and community members but is closed to all students. Childcare will be available, if needed.

Ryan Laager
Superintendent



Decoding the Mysteries of the Teen Domain

A TRAVELING EXHIBIT & PROGRAM FOR PARENTS

What is The Top Secret Project?

The Top Secret Project is a unique traveling exhibit designed to help parents recognize unfamiliar hazards that are often in plain sight. Using a simulated teenager's bedroom, the interactive exhibit includes hundreds of items that when seen through lens, could be a signal that there's a program. The exhibit is interactive and accompanied by a presentation and a discussion with Hazelden Betty Ford Foundation staff.

When: February 19

Time: 6:00 - 8:00pm

Where: District Office

130 S. Willow St. Belle Plaine, MN

ECRWSS
POSTAL PATRON
STANDARD
US POSTAGE PAID
PERMIT #24
BELLE PLAINE
PUBLIC SCHOOLS





Financial Statements
June 30, 2019

Independent School District No. 716
Belle Plaine, Minnesota

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Independent School District No. 716
Belle Plaine, Minnesota
List of Elected School Officials and Administration (Unaudited)
June 30, 2019

School Board		
<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Terry Kahle	Chairperson	2020
Tracy O'Brien	Vice Chairperson	2020
Amanda Gregory	Clerk	2022
Karl Keup	Treasurer	2022
Matt Lenz	Member	2022
Terry Morrison	Member	2020

Administration	
Ryan Laager	Superintendent
Chuck Keller	Business Manager



Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 716 (the District), as of and for the year ended June 30, 2019, 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in supplemental benefits liability and supplemental benefits liability, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, and 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 or 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 introductory section, combining and individual fund schedules and the Uniform Financial Accounting and Reporting Standards Compliance Table are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining fund schedules, Schedule of Changes in Student Activity Cash Balances, and the Uniform Financial Accounting and Reporting Standards Compliance Table 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 fund schedules, Schedule of Changes in Student Activity Cash Balances, and the Uniform Financial Accounting and Reporting Standards Compliance Table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory 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 our report November 14, 2019 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, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated November 14, 2019 on our consideration of the District's compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with the Office of the State Auditor's Minnesota Legal Compliance Audit Guide for School Districts in considering the District's compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.

Handwritten signature of Erik Bailly LLP in cursive script.

Mankato, Minnesota
November 14, 2019

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

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, 2019. 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 \$6,978,038 from the prior year.
- Overall general fund revenues were \$17,327,636 while overall general fund expenditures totaled \$17,293,038 for the year ended June 30, 2019.
- The General fund balance increased by \$728,177, the Debt Service fund balance decreased by \$2,866,337, the Food Service fund balance increased by \$81,328, Community Service fund balance increased by \$115,050 and the Building Construction fund decreased by \$141,504.

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.
- *Proprietary fund* statements used to account for the activities of the District's self-insured health and dental plans.

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

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, 2019**

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.

Proprietary funds – The District's proprietary funds are used to report and account for the District's self-insured health and dental. These funds are accounted for in a separate section in the audit report to provide accounting methods similar to those used by private sector companies. Consequently, the proprietary funds statements provide a short-term view that helps to determine whether their programs are beneficial to the members.

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

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

Net Position:

The District's combined net position was \$4,108,462 on June 30, 2019, (see details in Table A-1). This represents an increase in comparison to June 30, 2018.

Table A-1

Statement of Net Position
June 30, 2019 and 2018

	2019	2018
Assets		
Current assets	\$ 13,540,575	\$ 15,430,707
Capital assets	37,823,751	38,358,544
Total assets	51,364,326	53,789,251
Deferred outflows of resources	12,763,856	17,157,206
Liabilities		
Other liabilities	2,047,811	2,183,148
Long-term liabilities	34,454,864	61,181,094
Total liabilities	36,502,675	63,364,242
Deferred Inflows of resources	23,517,045	10,451,791
NetPosition (Deficit)		
Net investment in capital assets	13,257,402	7,881,274
Restricted for specific purposes	3,717,841	6,615,180
Unrestricted	(12,866,781)	(17,366,030)
Total net position (deficit)	\$ 4,108,462	\$ (2,869,576)

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

Change in Net Position

Table A-2

Statement of Revenues, Expenses and Changes in Net Position (Deficit)
June 30, 2019 and 2018

	2019	2018
Revenues		
Program revenues		
Charges for service	\$ 1,620,246	\$ 1,623,984
Operating grants and contributions	2,759,265	2,558,344
General		
Property taxes	4,152,600	4,346,834
Fiscal disparities	688,260	644,243
Aids and payments from state and other	13,493,010	12,781,711
Interest earnings	81,885	18,892
Gain on sale of equipment	101,469	-
Miscellaneous revenues	261,704	440,457
Total revenues	23,158,439	22,414,465
Expenses		
Administration	834,001	887,900
District support services	714,730	743,188
Regular instruction	5,657,604	12,569,129
Vocational instruction	411,121	369,901
Special education instruction	2,691,961	2,669,734
Community education and services	814,940	681,681
Instructional support services	1,189,828	843,146
Pupil support services	1,531,181	2,071,174
Sites and buildings	1,636,501	1,256,879
Fiscal and other fixed-cost programs	57,214	129,670
Interest and fiscal charges	641,320	682,807
Total expenses	16,180,401	22,905,209
Change in Net Position (Deficit)	6,978,038	(490,744)
Net Position (Deficit) - Beginning	(2,869,576)	(2,378,832)
Net Position (Deficit) - Ending	\$ 4,108,462	\$ (2,869,576)

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

Changes in Net Position. The District's total revenues were \$23,158,439 for the year ended June 30, 2019 (See Table A-2). Unallocated state and federal aid along with local property taxes accounted for 79.17% of the total revenue for the year. Operating and capital grants and contributions for specific programs contributed 11.91% and the remainder from fees charged for services and miscellaneous sources 8.92%.

The total cost of all programs and services was \$16,180,401 for the year ended June 30, 2019. The District's expenses are predominantly related to student education and student educational support (76.00%). The District's administrative activities accounted for 5.15% of the total costs. Total revenues surpassed total expenses, increasing net position \$6,978,038 from the prior fiscal year.

Governmental Activities:

- The cost of all governmental activities this year was \$16,180,401.
- The users of the District's programs financed \$1,620,246 of the cost of services through charges for services.
- District and state taxpayers financed \$18,333,870 of the District's costs. This portion of governmental activities was financed with \$4,152,600 in property taxes, \$688,260 in fiscal disparities, and \$13,493,010 unrestricted state aid based on the statewide educational aid formula.
- The balance of \$3,102,854 was financed from operating and capital grants and contributions, interest, and miscellaneous earnings.

**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 2019 fiscal year, the District's governmental funds reported combined fund balances of \$6,179,331. This is compared to \$8,262,617 for the previous year. This includes nonspendable, restricted, committed, assigned, and unassigned fund balances.

Total revenue and expenditures for the District's governmental funds were \$23,059,875 and \$22,901,740, respectively. As a result, the District completed the year with an excess of revenues over expenditures in the amount of \$158,135. Additionally, other financing sources and uses for the District's governmental funds resulted in net uses of \$2,241,421.

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.

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

Revenues:

Revenues totaled \$17,327,636, a decrease of \$239,736 over the prior fiscal year. The following schedule presents a summary of General Fund revenues.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2019	2018		
Local property taxes	\$ 1,308,840	\$ 1,771,545	\$ (462,705)	-26.1%
Other local sources	867,660	1,172,057	(304,397)	-26.0%
State sources	14,730,948	14,278,825	452,123	3.2%
Federal sources	420,188	344,945	75,243	21.8%
Total General Fund revenues	\$ 17,327,636	\$ 17,567,372	\$ (239,736)	-1.4%

Expenditures:

Expenditures totaled \$17,293,038, an increase of \$964,128 from the prior fiscal year. The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2019	2018		
Salaries and benefits	11,848,096	11,629,978	\$ 218,118	1.9%
Purchased services	2,612,597	2,536,642	75,955	3.0%
Supplies and materials	1,118,749	1,218,412	(99,663)	-8.2%
Capital expenditures	1,202,279	861,642	340,637	39.5%
Other expenditures	511,317	82,236	429,081	521.8%
Total General Fund expenditures	\$ 17,293,038	\$ 16,328,910	\$ 964,128	5.9%

Food Service Fund:

The Food Service Fund revenues for 2019 totaled \$719,410 and expenditures were \$638,082. The June 30, 2019, fund balance is \$235,778, an increase of \$81,328 from the prior fiscal year.

Community Service Fund:

The Community Service Fund revenue for 2019 totaled \$929,315 and expenditures were \$814,265. The June 30, 2019, fund balance is \$321,418, an \$115,050 increase from the prior fiscal year.

Debt Service Fund:

The Debt Service fund revenue and other financing sources for 2019 totaled \$4,073,034 and expenditures were \$4,004,371. Other financing uses totaled \$2,935,000. The June 30, 2019, fund balance is \$713,402, a decrease of \$2,866,337 from the prior fiscal year.

Building Construction

The Building Construction fund revenue and other financing sources for 2019 totaled \$10,480 and expenditures and other financing uses were \$151,984. The June 30, 2019, fund balance is \$849,950, a decrease from the prior year of \$141,504.

Fund Balance:

The unassigned general fund balance is \$2,313,653 and the various restricted and committed fund balances totaled \$1,303,202 and \$214,925, respectively. The fund balance increased due to a variety of factors including an increase in State Aid, increase in Special Education Aid and a reduction in salary and benefit 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.

Budgetary Highlights:

The District operating budget (revised in April of 2019) showed revenues would exceed expenditures in the General Fund by \$237,415, the actual results for the year show revenues and other financing sources exceeded expenditures by \$728,177, largely due to a GASB 68 adjustment for the TRA/PERA unfunded liability (net pension liability) of \$465,717. The remaining variance was due to increased State Aid for special education, lower payroll and benefit costs and a decrease in iPad Lease costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets:

By the end of 2019, the District had invested \$61,802,345 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 \$1,459,613. More detailed information about capital assets can be found in Note 3 to the financial statements.

Table A-7
Capital Assets

Capital Assets Governmental Activities
June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Land	\$ 1,068,384	\$ 1,068,384
Buildings	53,342,362	53,272,163
Improvements	343,712	343,712
Equipment	7,047,887	6,193,266
Accumulated Depreciation	<u>(23,978,594)</u>	<u>(22,518,981)</u>
Total capital assets	<u><u>\$ 37,823,751</u></u>	<u><u>\$ 38,358,544</u></u>

**INDEPENDENT SCHOOL DISTRICT #716
BELLE PLAINE SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

Long-Term Liabilities:

As of June 30, 2019, the District had bonds payable, bond premium, and capital lease payable of \$24,566,349. Additionally, The District has a net pension liability of \$8,804,288, total other post-employment benefit liability of \$938,807 and other supplemental benefits payable of \$145,420 at year end. More detailed information about long-term liabilities can be found in Note 3 to the financial statements.

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 Legislative session passed numerous bills that will be beneficial to our district. These benefits include a 2% or \$126 per pupil unit basic formula increase for FY 2020 and increased Special Education funding for FY 2020 and beyond. The District also expects enrollment to remain steady for 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, 2019

Assets	
Cash	\$ 9,189,119
Receivables	
Current property taxes	2,467,838
Delinquent property taxes	23,874
Accounts	31,929
Due from other Minnesota school districts	50,622
Due from Minnesota Department of Education	1,500,181
Due from Federal through Minnesota Department of Education	257,850
Due from other governmental units	13,135
Inventories	6,027
Capital assets not being depreciated:	
Land	1,068,384
Capital assets, net of accumulated depreciation:	
Land improvements	82,118
Buildings	34,950,634
Equipment	1,722,615
Total assets	51,364,326
Deferred Outflows of Resources	
Other postemployment benefits	134,441
Other supplemental benefits	61,533
Pension plans	12,567,882
Total deferred outflows of resources	12,763,856
Liabilities	
Salaries payable	520,221
Accounts payable	145,541
Interest payable	310,260
Due to other Minnesota school districts	124,768
Due to other governmental units	17,096
Payroll deductions	708,467
Unearned revenue	15,302
Claims incurred but not reported	206,156
Noncurrent liabilities:	
Due within one year - bonds payable, related premium, and capital lease	3,699,698
Due in more than one year - bonds payable, related premium, and capital lease	20,866,651
Due in more than one year - total OPEB liability	938,807
Due in more than one year - supplemental benefits	145,420
Due in more than one year - net pension liability	8,804,288
Total liabilities	36,502,675
Deferred Inflows of Resources	
Pension plans	18,664,729
Unavailable revenue - property taxes	4,852,316
Total deferred inflows of resources	23,517,045
Net Position (Deficit)	
Net investment in capital assets	13,257,402
Restricted	3,717,841
Unrestricted	(12,866,781)
Net Position	\$ 4,108,462

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Activities
 Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Administration	\$ 834,001	\$ -	\$ -	\$ (834,001)
District support services	714,730	-	-	(714,730)
Regular instruction	5,657,604	472,473	391,732	(4,793,399)
Vocational instruction	411,121	453	-	(410,668)
Special education instruction	2,691,961	-	1,919,507	(772,454)
Community education and services	814,940	634,221	128,146	(52,573)
Instructional support services	1,189,828	-	-	(1,189,828)
Pupil support services	1,531,181	484,316	319,880	(726,985)
Sites and buildings	1,636,501	28,783	-	(1,607,718)
Fiscal and other fixed cost programs	57,214	-	-	(57,214)
Interest and fiscal charges	641,320	-	-	(641,320)
Total Governmental Activities	<u>\$ 16,180,401</u>	<u>\$ 1,620,246</u>	<u>\$ 2,759,265</u>	<u>(11,800,890)</u>
General Revenues				
Property taxes and other county sources				4,152,600
Fiscal disparities				688,260
Aids and payments from the state				13,493,010
Interest earnings				81,885
Gain on sale of equipment				101,469
Miscellaneous				261,704
Total general revenues				<u>18,778,928</u>
Changes in Net Position				6,978,038
Net Deficit - Beginning				<u>(2,869,576)</u>
Net Position - Ending				<u>\$ 4,108,462</u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Balance Sheet – Governmental Funds
 June 30, 2019

	General	Debt Service	Total Nonmajor Funds	Total Governmental Funds
Assets				
Cash	\$ 4,191,229	\$ 2,509,827	\$ 1,531,510	\$ 8,232,566
Receivables				
Current property taxes	558,787	1,856,695	52,356	2,467,838
Delinquent property taxes	5,654	17,672	548	23,874
Accounts	10,122	-	21,807	31,929
Due from other Minnesota school districts	50,622	-	-	50,622
Due from Minnesota Department of Education	1,423,098	63,263	13,820	1,500,181
Due from Federal through Minnesota Department of Education	257,850	-	-	257,850
Due from other governmental units	-	-	13,135	13,135
Inventories	6,027	-	-	6,027
Total assets	\$ 6,503,389	\$ 4,447,457	\$ 1,633,176	\$ 12,584,022
Liabilities				
Salaries payable	\$ 463,920	\$ -	\$ 56,301	\$ 520,221
Accounts payable	117,121	451	27,969	145,541
Due to other Minnesota school districts	124,768	-	-	124,768
Due to other governmental units	6,503	-	10,593	17,096
Payroll deductions	708,467	-	-	708,467
Unearned revenue	-	-	15,302	15,302
Total liabilities	1,420,779	451	110,165	1,531,395
Deferred Inflows of Resources				
Unavailable revenue - delinquent taxes	4,811	15,694	475	20,980
Unavailable revenue - property taxes	1,019,016	3,717,910	115,390	4,852,316
Total deferred inflows of resources	1,023,827	3,733,604	115,865	4,873,296
Fund Balances				
Nonspendable	6,027	-	-	6,027
Restricted	1,303,202	713,402	1,407,146	3,423,750
Committed	214,925	-	-	214,925
Assigned	220,976	-	-	220,976
Unassigned	2,313,653	-	-	2,313,653
Total fund balances	4,058,783	713,402	1,407,146	6,179,331
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,503,389	\$ 4,447,457	\$ 1,633,176	\$ 12,584,022

Independent School District No. 716

Belle Plaine, Minnesota

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2019

Total Fund Balances for Governmental Funds \$ 6,179,331

Amounts reported for governmental activities
in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 37,823,751

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. 20,980

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. (310,260)

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. 750,397

Deferred outflows and inflows of resources related to OPEB are applicable to future periods and, therefore, are not reported in the governmental funds. 134,441

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds. (6,096,847)

Deferred outflows and inflows of resources related to supplemental benefits are applicable to future periods and, therefore, are not reported in the governmental funds. 61,533

Long-term liabilities that pertain to governmental funds are not due and payable in the current period, and therefore are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year end are:

Bonds Payable, including bond premium	\$ 23,277,461	
Capital Lease Payable	1,288,888	
OPEB Liability	938,807	
Single Employer Plan Net Pension Liability	145,420	
Multi-Employer Plans Net Pension Liability	8,804,288	
	(34,454,864)	(34,454,864)

Total Net Position for Governmental Activities \$ 4,108,462

Independent School District No. 716
Belle Plaine, Minnesota

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2019

	<u>General</u>	<u>Debt Service</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Local property tax levies	\$ 1,308,840	\$ 3,389,440	\$ 117,581	\$ 4,815,861
Other local and county sources	867,660	48,825	656,987	1,573,472
State sources	14,730,948	634,769	208,650	15,574,367
Federal sources	420,188	-	258,216	678,404
Local sales and insurance recovery	-	-	417,771	417,771
	<u>17,327,636</u>	<u>4,073,034</u>	<u>1,659,205</u>	<u>23,059,875</u>
Expenditures				
Administration	885,749	-	-	885,749
District support services	1,101,066	-	-	1,101,066
Regular instruction	7,591,865	-	-	7,591,865
Vocational instruction	409,780	-	-	409,780
Special education instruction	2,716,260	-	-	2,716,260
Community education and services	-	-	814,265	814,265
Instructional support services	1,319,130	-	-	1,319,130
Pupil support services	1,475,112	-	638,082	2,113,194
Sites and buildings	1,742,612	-	151,984	1,894,596
Fiscal and other fixed cost programs	51,464	-	-	51,464
Debt service:				
Principal	-	3,035,000	-	3,035,000
Interest and fiscal charges	-	969,371	-	969,371
	<u>17,293,038</u>	<u>4,004,371</u>	<u>1,604,331</u>	<u>22,901,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,598	68,663	54,874	158,135
Other Financing Sources (Uses)				
Capital lease proceeds	592,110	-	-	592,110
Bond refunding payment	-	(2,935,000)	-	(2,935,000)
Gain on sale of equipment	101,469	-	-	101,469
	<u>693,579</u>	<u>(2,935,000)</u>	<u>-</u>	<u>(2,241,421)</u>
Net Change in Fund Balances	728,177	(2,866,337)	54,874	(2,083,286)
Fund Balances - Beginning	<u>3,330,606</u>	<u>3,579,739</u>	<u>1,352,272</u>	<u>8,262,617</u>
Fund Balances - Ending	<u>\$ 4,058,783</u>	<u>\$ 713,402</u>	<u>\$ 1,407,146</u>	<u>\$ 6,179,331</u>

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, 2019

Total Net Change in Fund Balances for Governmental Funds \$ (2,083,286)

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. In the current period those amounts are:

Capital outlay	924,820
Depreciation expense	(1,459,613)

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

(592,110)

In governmental funds, OPEB obligations are measured by the amount of resources used. However, in the statement of activities, an increase in an OPEB obligation is based on the amount earned by the employees during the period. This amount is the net effect of these differences.

38,518

In governmental funds, pension liabilities are measured by the amount of resources used. However, in the statement of activities, an increase in pension liability is based on the amount earned by the employees during the period. This amount is the net of these differences.

51,748

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.

231,080

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.

3,111,389

The governmental funds report repayment of bond principal and capital lease principal as expenditures. In the statement of net position, however, repayment of principal reduces the liability.

6,271,950

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.

91,221

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.

396,447

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.

(4,126)

Change in Net Position of Governmental Activities \$ 6,978,038

Independent School District No. 716
Belle Plaine, Minnesota
Statement of Net Position – Proprietary Fund
June 30, 2019

	Governmental Activities - Internal Service Fund
Current Assets	
Cash	<u>\$ 956,553</u>
Current Liabilities	
Claims incurred but not reported	<u>206,156</u>
Net Position	
Unrestricted	<u><u>\$ 750,397</u></u>

Independent School District No. 716
Belle Plaine, Minnesota
Statement of Changes in Net Position – Proprietary Fund
Year Ended June 30, 2019

	Governmental Activities - Internal Service Fund
	<u> </u>
Operating Revenues	
Health and dental premiums	\$ 2,202,402
Operating Expenses	
Health and dental claims	1,496,437
Administration fees	309,518
Total operating expenses	<u>1,805,955</u>
Change in Net Position	396,447
Net Position - Beginning	<u>353,950</u>
Net Position - Ending	<u><u>\$ 750,397</u></u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Statement of Cash Flows – Proprietary Fund
 Year Ended June 30, 2019

	Governmental Activities - Internal Service Fund
Operating Activities	
Receipts from participants	\$ 2,202,402
Payments for insurance claims and administration	(1,779,563)
Net cash from operating activities	422,839
Net Change in Cash	422,839
Cash, July 1, 2018	533,714
Cash, June 30, 2019	\$ 956,553
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating income	\$ 396,447
Claims incurred but not reported	26,392
Net cash from operating activities	\$ 422,839

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 and deferred inflows of resources 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 and government wide financial statements when resources are received by the District before the revenue has been earned. The District records unavailable 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 revenue recognition criteria are met, or when the District has a legal claim to the resources, the unavailable revenue is removed from the financial statements and revenue is recognized.

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:

- *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 \$133,318 are under board control and are reported and audited in the general fund as committed funds.
- *Debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The District reports the following non-major governmental funds:

- *Food service fund* accounts for food service revenues and expenditures.
- *Community service fund* accounts for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adults or early childhood programs, extended day programs, or other similar services.
- *Building construction fund* accounts for the financial resources that are required for the acquisition of capital assets.

Additionally, the government reports the following fund types:

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

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. Inventories and Commodities

All inventories are expensed when consumed rather than when purchased and are valued at the lower of cost or net realizable value, 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.

3. 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 2018 which are not payable until 2019 less amounts received before June 30, 2019. Delinquent taxes receivable represent levies collectible during 2018 and prior years. Delinquent taxes are recorded as unavailable revenue. Taxes levied for subsequent years represent current taxes receivable, which are levied in 2018, but not payable until 2019 and are not expendable by the District until the 2019-2020 school year, adjusted for the property tax shift amount.

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 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.

In the government-wide financial statements, 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, 2019, expired.

6. Other 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. 75, at July 1, 2018.

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 73, at July 1, 2018. 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. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. Additional information can be found in Note 4.

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. 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 three items that qualify for reporting in this category. They are the contributions made to pension plans and other postemployment benefit 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.

9. 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.

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. Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. The remaining portion of the taxes collectible in 2018 is recorded as deferred inflows of resources (property taxes levied for subsequent years).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county general remits taxes to the District at periodic intervals as they are collected. A portion of the property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund financial statements because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes is considered necessary.

G. Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal year 2019.

H. 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.

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 year-end. The actual revenues, expenditures, and transfers for the year ended June 30, 2019, 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

Budget control for the general fund is established by the fund's total appropriations. The general fund had expenditures exceeding appropriations in the amount of \$975,897 for the year ended June 30, 2019. These over expenditures were covered by revenues in excess of budget and available fund balance.

Note 3 - Detailed Notes on All Funds

A. Cash

1. Cash

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

Custodial Credit Risk—Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2019, none of the District’s bank balances were exposed to custodial credit risk.

B. Receivables

Receivables as of the year ended June 30, 2019 for the District are reported on the Statement of Net Position and the Balance Sheet.

The Balance Sheet reports unavailable revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. The Statement of Net Position and the Balance Sheet also defer revenue recognition in connection with resources that have been received, but not yet earned.

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

	Received but Unearned
Prepaid food service meals (food service fund)	\$ 15,302

C. Capital Assets

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

District support services	\$ 22,313
Regular instruction	1,270,137
Vocational instruction	1,342
Special education instruction	8,844
Community education and services	676
Instructional support services	40,871
Pupil support services	73,241
Sites and buildings	42,189
Total depreciation expense	\$ 1,459,613

Capital asset activity for the year ended June 30, 2019, 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	343,712	-	-	343,712
Buildings	53,272,163	70,199	-	53,342,362
Equipment	6,193,266	854,621	-	7,047,887
Total Capital Assets, being Depreciated	59,809,141	924,820	-	60,733,961
Less Accumulated Depreciation for:				
Land improvements	246,301	15,293	-	261,594
Buildings	17,406,657	985,071	-	18,391,728
Equipment	4,866,023	459,249	-	5,325,272
Total Accumulated Depreciation	22,518,981	1,459,613	-	23,978,594
Total Capital Assets, being Depreciated, net	37,290,160	(534,793)	-	36,755,367
Governmental Activities Capital Assets, net	<u>\$ 38,358,544</u>	<u>\$ (534,793)</u>	<u>\$ -</u>	<u>\$ 37,823,751</u>

D. 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 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 July 2018 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 the future minimum lease payments as of the inception date. The lease is payable in annual installments of \$151,976 over four years through July 2021 at a 1.6 percent interest rate. The lease obligation is being retired by the general fund.

Following is a summary of capital leases payable as of June 30, 2019:

Lease Description	Final	Interest Rate	Principal Payments	Original	Outstanding
Energy Savings Upgrades	12/24	4.70%	\$40,808 - \$94,776	\$ 1,870,000	\$ 467,171
Land Purchase	8/23	1.00% - 3.50%	\$60,000 - \$70,000	705,000	380,000
Technology Equipment	7/21	1.60%	\$144,908 - \$150,393	592,110	441,717
				<u>\$ 3,167,110</u>	<u>\$ 1,288,888</u>

The capital leases are paid from the general fund. The outstanding capital leases contain a provision that in the event of default, the assets under capital lease will be repossessed.

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

Years Ending June 30,	
2020	\$ 328,072
2021	337,392
2022	334,804
2023	185,241
2024	182,161
2025	41,283
Total Lease Payments	<u>1,408,953</u>
Less: Interest	<u>(120,065)</u>
Present Value of Minimum Lease Payments	<u>\$ 1,288,888</u>

The assets acquired through the capital leases are as follows:

<u>Asset:</u>	
Energy Savings Upgrades	\$ 5,917,671
Accumulated Depreciation	<u>(1,124,356)</u>
Total Assets Acquired through Capital Lease	<u>\$ 4,793,315</u>
Technology Equipment	\$ 1,040,000
Accumulated Depreciation	<u>(936,000)</u>
Total Assets Acquired through Capital Lease	<u>\$ 104,000</u>
Technology Equipment	\$ 592,110
Accumulated Depreciation	<u>(59,211)</u>
Total Assets Acquired through Capital Lease	<u>\$ 532,899</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	Interest Rate	Principal Payments	Original	Outstanding
General Obligation Facilities Maintenance Bonds of 2017A	2/28	2.00% - 3.00%	\$80,000 - \$605,000	\$ 1,870,000	\$ 1,280,000
General Obligation Alternative Facilities Refunding Bonds of 2016A	2/30	2.00% - 3.00%	\$200,000 - \$365,000	2,970,000	2,970,000
General Obligation School Building Refunding Bonds of 2012A	2/26	3.00% - 4.00%	\$2,090,000- \$2,535,000	24,960,000	16,865,000
General Obligation Capital Facilities Bonds of 2009B	2/24	2.50% - 4.20%	\$85,000 - \$105,000	1,185,000	490,000
				<u>\$ 30,985,000</u>	<u>\$ 21,605,000</u>

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

Years Ending June 30,	Governmental Activities	
	Principal	Interest
2020	\$ 3,175,000	\$ 609,405
2021	2,755,000	502,810
2022	2,705,000	398,260
2023	2,805,000	486,560
2024	2,905,000	289,710
2025 - 2029	6,895,000	390,650
2030	365,000	7,300
Total	<u>\$ 21,605,000</u>	<u>\$ 2,684,695</u>

Changes in Long-Term Liabilities. During the year ended June 30, 2019, the following changes occurred in liabilities reported in the government-wide financial statements:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Bonds Payable					
General Obligation Bonds	\$ 27,575,000	\$ -	\$ 5,970,000	\$ 21,605,000	\$ 3,175,000
Bond Premium	1,903,541	-	231,080	1,672,461	231,080
Total bonds payable	29,478,541	-	6,201,080	23,277,461	3,406,080
Direct Borrowing, Capital Leases Payable	998,728	592,110	301,950	1,288,888	293,618
Total	<u>\$ 30,477,269</u>	<u>\$ 592,110</u>	<u>\$ 6,503,030</u>	<u>\$ 24,566,349</u>	<u>\$ 3,699,698</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 2018 Payable 2019 was \$864,931,000.

F. Fund Balances

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

The following is a summary of fund balances as of June 30, 2019:

	General	Debt Service	Other Government Funds	Totals
Nonspendable				
Inventories	\$ 6,027	\$ -	\$ -	\$ 6,027
Restricted				
Staff development	78,031	-	-	78,031
Operating capital	753,897	-	-	753,897
Safe schools - crime levy	3,954	-	-	3,954
Basic skills ext time	3,691	-	-	3,691
Long-term facilities maintenance	302,483	-	-	302,483
Medical assistance	161,146	-	-	161,146
Debt service	-	713,402	-	713,402
Building construction	-	-	849,950	849,950
Food service	-	-	235,778	235,778
ECFE	-	-	279,905	279,905
School readiness	-	-	36,513	36,513
Community education	-	-	5,000	5,000
Total restricted	<u>1,303,202</u>	<u>713,402</u>	<u>1,407,146</u>	<u>3,423,750</u>
Committed				
Severance	81,607	-	-	81,607
Student activities	133,318	-	-	133,318
Total committed	<u>214,925</u>	<u>-</u>	<u>-</u>	<u>214,925</u>
Assigned				
Technology	220,976	-	-	220,976
Unassigned	<u>2,313,653</u>	<u>-</u>	<u>-</u>	<u>2,313,653</u>
Total fund balance	<u>\$ 4,058,783</u>	<u>\$ 713,402</u>	<u>\$ 1,407,146</u>	<u>\$ 6,179,331</u>

Note 4 - Pension Plans

1. Single Employer Plan

A. Plan Description

The District provides a defined contribution supplemental pension benefit to certain eligible employees and report them following the guidance of GASB Statement No. 73. All of the pension benefits are based on contractual agreements with employee groups. Contract groups receive other supplement benefits as follows:

Teachers – For retirees meeting the “Rule of 90” eligibility, hired before June 30, 1989 and listed in the Master Contract, Appendix III, the benefit is minimum base annual salary \$42,000 minus accumulated District contributions to the Matching Annuity Plan. The limitation on the total benefit is \$42,000 and matching contributions are equal to \$1,300 per year up to \$50,000. The benefit is payable in 3 annual installments to the 403(b) plan.

Retired Community Service Director – For retirees meeting the PERA Retirement eligibility age with 20 years of service, the benefit is \$40,000 minus accumulated District contributions to the Matching Annuity Plan. This benefit is for the retired community service directory only. The limitation on the total benefit is \$40,000 and matching contributions are equal to \$2,000 per year. The benefit is payable in 2 annual installments to the 403(b) plan. As of the measurement date, there was only one annual installment remaining.

B. Employees Covered by Benefit Terms

At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	2
	6
	6

C. Contributions

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District's contributions subsequent to the measurement date	\$ 61,533	\$ -

For the year ended June 30, 2019, the District recognized pension expense of \$9,785.

The \$61,533 of deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

D. Supplemental Benefits Liability

The District's supplemental benefits liability was measured as of July 1, 2018.

E. Actuarial Assumptions

The supplemental benefits liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	3.00 percent
Discount Rate	3.50 percent

Mortality rates were based on the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study as of July 1, 2018.

The following changes in actuarial assumptions occurred in 2018:

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.40% to 3.50%.

F. Discount Rate

The discount rate used to measure the supplemental benefits liability was 3.50 percent. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield.

G. Changes in the Supplemental Benefits Liability

Service cost	\$	1,481
Interest cost		5,622
Assumption changes		(285)
Differences between expected and actual experience		2,967
Supplemental benefits cost		<u>9,785</u>
 Benefit payments		 <u>(56,000)</u>
 Change in supplemental benefits obligation		 (46,215)
Supplemental benefits liability, beginning of year		<u>191,635</u>
 Supplemental benefits liability, end of year		 <u><u>\$ 145,420</u></u>

H. Sensitivity of the Supplemental Benefits Liability to Changes in Discount Rate

The following presents the supplemental benefits liability of the District, as well as what the District's supplemental benefits liability would be if it were calculated using a discount rate 1 percentage point lower and 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>
Discount rate	2.50%	3.50%	4.50%
Supplemental Benefits Liability	\$ 147,294	\$ 145,420	\$ 143,507

2. 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 are as follows:

1. Public Employees Retirement Association (PERA)

A. Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

All full-time and certain part-time employees of the District are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

B. Benefits Provided

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

General Employees Plan 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 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 Coordinated Plan member is 1.2 percent of average salary for each of the first ten years and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 1.7 percent 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.

Benefit increases are provided to benefit recipients each January. General Employees Plan benefit recipients receive a future annual increase equal to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age (not applicable to Rule of 90 retirees, disability benefit recipients, or survivors). [Note: 1/1/19 increase was 1.4%] A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

C. Contribution Rate

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2019 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District’s contributions to the General Employees Fund for the year ended June 30, 2019, were \$148,044. The District’s contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

At June 30, 2019, the District reported a liability of \$1,525,587 for its proportionate share of the General Employees Fund’s net pension liability. The District’s net pension liability reflected a reduction due to the State of Minnesota’s contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state’s contribution meets the definition of a special funding situation. The State of Minnesota’s proportionate share of the net pension liability associated with the District totaled \$50,038. The net pension liability was measured as of June 30, 2018 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, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERA’s participating employers. The District’s proportionate share was 0.0275 percent at the end of the measurement period and 0.0293 percent for the beginning of the period.

District’s proportionate share of net pension liability	\$ 1,525,587
State of Minnesota’s proportionate share of the net pension liability associated with the District	50,038
Total	\$ 1,575,625

For the year ended June 30, 2019, the District recognized pension expense of \$59,747 for its proportionate share of the General Employees Plan’s pension expense. In addition, the District recognized an additional \$11,669 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota’s contribution of \$16 million to the General Employees Fund.

At June 30, 2019, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 42,905	\$ 49,349
Changes in actuarial assumptions	161,630	179,816
Net collective difference between projected and actual investment earnings	-	225,659
Changes in proportion	-	151,744
Contributions paid to PERA subsequent to the measurement date	148,044	-
Total	\$ 352,579	\$ 606,568

The \$148,044 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2020	\$ (78,061)
2021	(134,496)
2022	(157,634)
2023	(31,842)
2024	-

E. Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Active Member Payroll Growth	3.25% per year
Investment Rate of Return	7.50% per year

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the General Employees Plan.

Actuarial assumptions used in the June 30, 2018, valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2015. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

The following changes in actuarial assumptions occurred in 2018:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90 percent funding ratio to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return 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 geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Stocks	36%	5.10%
International Stocks	17%	5.30%
Bonds (Fixed Income)	20%	0.75%
Alternative Assets (Private Markets)	25%	5.90%
Cash	2%	0.00%
Total	100%	

F. Discount Rate

The discount rate used to measure the total pension liability in 2018 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. 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.

G. 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:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
General Employees Fund discount rate	6.50%	7.50%	8.50%
District's proportionate share of the General Employees Fund's net pension liability	\$ 2,479,275	\$ 1,525,587	\$ 738,346

H. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

2. Teachers Retirement Association (TRA)

A. Plan Descriptions

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. 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.

Educators employed in Minnesota’s public elementary and secondary school, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State colleges and universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through Minnesota State’s Individual Retirement Account Plan (IRAP) within one year of eligible employment.

B. Benefits Provided

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 1 Benefits

<u>Tier I -</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
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.

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

C. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2017, June 30, 2018 and June 30, 2019 were:

	Ending June 30, 2017		Ending June 30, 2018		Ending June 30, 2019	
	Employees	Employers	Employees	Employers	Employees	Employers
Basic	11.00%	11.50%	11.00%	11.50%	11.0%	11.71%
Coordinated	7.50%	7.50%	7.50%	7.50%	7.5%	7.71%

The following is a reconciliation of employer contributions in TRA's CAFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

Employer contributions reported in TRA's CAFR, Statement of Changes in Fiduciary Net Position	\$ 378,728,000
Add employer contributions not related to future contribution efforts	522,000
Deduct TRA's contributions not included in allocation	<u>(471,000)</u>
Total employer contributions	378,779,000
Total non-employer contributions	35,588,000
Total contributions reported in Schedule of Employer <i>and Non-Employer Allocations</i>	<u><u>\$ 414,367,000</u></u>

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

D. Actuarial Assumptions

The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Valuation date	July 1, 2018
Experience study	June 5, 2015 November 6, 2017 (economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	7.5%
Price inflation	2.50%
Wage growth rate	2.85% for 10 years and 3.25, thereafter
Projected salary increase	2.85 to 8.85% for 10 years and 3.25 to 9.25%, thereafter
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 12.5% annually
Mortality assumptions	
Pre-retirement:	RP-2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale.
Post-retirement:	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
Post-disability:	RP-2014 disabled retiree mortality table, without adjustment.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Allocations of June 30, 2018	Final Target Allocation	Long-term Expected Real Rate of Return
Domestic Stocks	33%	36%	5.10%
International Equity	16%	17%	5.30%
Private Markets	25%	25%	5.90%
Fixed Income	16%	20%	0.75%
Treasuries	8%	0%	0.50%
Unallocated Cash	2%	2%	0.00%
Total	100%	100%	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2016 is 6 years. The “Difference Between Expected and Actual Experience,” “Changes of Assumptions,” and “Changes in Proportion” use the amortization period of 6 years in the schedule presented. The amortization period for “Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments” is over a period of 5 years as required by GASB 68.

Changes in actuarial assumptions since the 2017 valuation:

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increase the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In additions, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

E. Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. This is an increase from the discount rate at the prior measurement date of 5.12 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2018 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

F. Net Pension Liability

At June 30, 2019, the District reported a liability of \$7,278,701 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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 0.1159% at the end of the measurement period and 0.1387% 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>\$ 7,278,701</u>
State's proportionate share of the net pension liability associated with the District	<u>\$ 683,998</u>

For the year ended June 30, 2019, the District recognized pension expense of (\$5,737,067). It also recognized (\$477,386) as an increase to pension expense for the support provided by direct aid.

On June 30, 2019, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 2,985	\$ 172,380
Changes in actuarial assumptions	11,550,449	12,921,461
Difference between projected and actual investment earnings	-	540,144
Change in proportion and differences between contributions made and District's proportionate share of contributions	108,255	4,424,176
District's contributions to TRA subsequent to the measurement date	553,614	-
Total	\$ 12,215,303	\$ 18,058,161

\$553,614 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

Deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2020	\$ 402,756
2021	155,644
2022	(397,925)
2023	(3,831,296)
2024	(2,725,651)

G. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.50% as well as the liability measured using one percent lower and one percent higher:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
TRA discount rate	6.50%	7.50%	8.50%
District’s proportionate share of the TRA net pension liability	\$ 11,551,269	\$ 7,278,701	\$ 3,753,860

The District’s proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA’s total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis and Minneapolis School District.

H. Pension Plan Fiduciary Net Position

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 - Other Postemployment Benefits (OPEB)

A. 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. Contract groups receive other post-retirement benefits as follows:

- *Teachers* – For retirees reaching 55 years of age with 3 years of service who are Rule of 90 eligible, the District will pay \$1,800 per year into a Health Retirement Annuity for 8 years.
- *Retired Superintendent* – For the current retiree only, the District will pay the Board Contribution the same as BPEA toward family medical, dental, and life insurance until age 65.
- *Retired Community Service Director and Retired Principals* – For the current eligible retirees only, the District will pay \$2,000 per year for 8 years into a VEBA account.
- *All Others* – For retirees reaching 55 years of age with 3 years of service, there are no subsidized benefits.

The retiree health plan does not issue a publicly available financial report.

B. Benefits Provided

The contract groups have access to other post-retirement benefits of blended medical premiums of \$525 for single and \$1,053 for employee + 1 coverage. The implicit rate subsidy is only until Medicare eligibility. See plan descriptions above for subsidized benefits.

C. Employees Covered by Benefit Terms

At the valuation date of July 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	22
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	181
	203

D. Total OPEB Liability

The District's total OPEB liability of \$938,807 was measured as of July 1, 2018, and was determined by an actuarial valuation as of that date.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.50 percent	
Salary increases	3.00 percent	
Discount Rate	3.50 percent	
Healthcare cost trend rates	6.50 percent as of July 1, 2018, grading to 5.00% over 6 years	
Retiree plan participation	Future retirees electing coverage:	
	Pre-65 subsidy available:	90%
	Pre-65 subsidy not available:	
	BPESPA	15%
	All Others	50%
Percent of married retirees electing spouse coverage	Future retirees electing Pre-65 Spouse Coverage	
	Spouse subsidy available:	N/A
	Spouse subsidy not available	10%

Mortality rates were based on the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study as of July 1, 2016.

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-Year municipal Bond Yield.

The following assumption changes occurred during 2018:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.40% to 3.50%.

F. Changes in the Total OPEB Liability

Balance at June 30, 2018	<u>\$ 954,660</u>
Changes from the Prior Year:	
Service Cost	48,606
Interest Cost	32,227
Assumption Changes	339
Differences between Expected and Actual Experience	14,751
Benefit Payments	<u>(111,776)</u>
Net Change	<u>(15,853)</u>
Balance at June 30, 2019	<u><u>\$ 938,807</u></u>

G. Sensitivity of the Total OPEB Liability to Changes in Discount Rate and the Healthcare Cost Trends Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate 1 percentage point lower and 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount rate	2.50%	3.50%	4.50%
Total OPEB Liability	\$ 999,447	\$ 938,807	\$ 881,557

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculate using a discount rate 1 percentage point lower and 1 percentage point higher than the current healthcare trend rates:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Medical trend rate	5.50% decreasing to 4.00% over 6 years	6.50% decreasing to 5.00% over 6 years	7.50% decreasing to 6.00% over 6 years
Total OPEB Liability	\$ 857,836	\$ 938,807	\$ 1,036,585

H. OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expense of \$82,720. At June 30, 2019, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability losses	\$ 12,907	\$ -
Assumption changes	296	-
Employer contributions made after the measurement date	121,238	-
	\$ 134,441	\$ -

\$121,238 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2020	\$ 1,887
2021	1,887
2022	1,887
2023	1,887
2024	1,887
Thereafter	3,768

Note 6 - 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, 2019, 2018, and 2017, were \$138,842, \$127,664, and \$127,337, respectively. The related employee contributions were \$234,485, \$205,837, and \$222,514 for the years ended June 30, 2019, 2018, and 2017, respectively.

Note 7 - Health and Dental Self-Insurance

The District is self-insured with respect to health and dental insurance costs. Terms of the health plan include a stop-loss prevention of \$75,000 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, 2019:

Claims incurred but not reported at beginning of year	\$ 179,764
Claims incurred	1,522,829
Claims paid	<u>(1,496,437)</u>
Claims incurred but not reported at end of year	<u>\$ 206,156</u>

Note 8 - 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. Affiliated Organizations

The District and nine other school districts, in conjunction with the Southwest Metro Educational Co-op (SWMEC), entered into an 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 agreement. A member may withdraw upon written notice given to the Board and to each participating school district in accordance with the 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 affiliated organization may be obtained from SWMEC.

The District had purchases from SWMEC of \$289,148 for the year ended June 30, 2019, and an outstanding balance due to SWMEC of \$80,456 at June 30, 2019.

Note 9 - Issued but Non-Effective Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several statements not yet implemented by the District. The first statement issued but not yet implemented that will significantly affect the District is Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. This statement will be implemented at the District in the year ended June 30, 2020.

The second statement issued but not yet implemented that will significantly affect the District is Statement No. 90, *Majority Equity Interests*. This statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. This statement will be implemented at the District in the year ended June 30, 2020.

The third statement issued but not yet implemented that will significantly affect the District is Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. This statement will be implemented at the District in the year ended June 30, 2021.

The fourth statement issued but not yet implemented that will significantly affect the District is Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement will improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period. This statement will be implemented at the District in the year ended June 30, 2021.

The final statement issued but not yet implemented that will significantly affect the District is Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required noted disclosures. The requirements of this Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders' uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognized assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers' roles in conduit debt obligations. This statement will be implemented at the District in the year ended June 30, 2022.

Management has not yet determined the effect these pronouncements will have on the District's financial statements.



Required Supplementary Information
June 30, 2019

Independent School District No. 716
Belle Plaine, Minnesota

Independent School District No. 716
 Belle Plaine, Minnesota
 Schedule of Changes in the District's Total OPEB Liability and Related Ratios
 Year Ended June 30, 2019

Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Last 10 Fiscal years *

	<u>2019</u>	<u>2018</u>
Service cost	\$ 48,606	\$ 45,239
Interest cost	32,227	33,180
Assumption changes	339	-
Differences between expected and actual experience	14,751	-
Benefit payments	<u>(111,776)</u>	<u>(107,882)</u>
Net change in total OPEB liability	(15,853)	(29,463)
Total OPEB liability - beginning	<u>954,660</u>	<u>984,123</u>
Total OPEB liability - ending	<u><u>\$ 938,807</u></u>	<u><u>\$ 954,660</u></u>
Covered-employee payroll	\$ 8,503,425	\$ 8,567,462
Total OPEB liability as a percentage of covered-employee payroll	11.04%	11.14%

*GASB Statement No. 75 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.

Notes to the Schedule of Changes in the District's Total OPEB Liability and Related Ratios

- No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Independent School District No. 716
Belle Plaine, Minnesota

Schedule of Changes in Supplemental Benefits Liability and Supplemental Benefits Liability
Year Ended June 30, 2019

**Schedule of Changes in Supplemental Benefits Liability
Last 10 Fiscal Years ***

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Supplemental benefits liability, beginning of year	\$ 191,635	\$ 250,062	\$ 291,245
Service cost	1,481	2,214	2,375
Interest cost	5,622	6,366	7,776
Assumption changes	(285)	(1,007)	-
Differences between expected and actual experience	2,967	-	-
Benefit payments	<u>(56,000)</u>	<u>(66,000)</u>	<u>(51,334)</u>
Supplemental benefits liability, end of year	<u>\$ 145,420</u>	<u>\$ 191,635</u>	<u>\$ 250,062</u>

* GASB Statement No. 73 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 Supplemental Benefits Liability
Last 10 Fiscal Years ***

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Supplemental benefits liability	<u>\$ 145,420</u>	<u>\$ 191,635</u>	<u>\$ 192,642</u>
Covered-employee payroll	<u>\$ 122,878</u>	<u>\$ 263,089</u>	<u>\$ 255,426</u>
Supplemental benefits liability as a percentage of covered-employee payroll	118.35%	72.84%	75.42%

There are no assets accumulated in an irrevocable trust to pay plan benefits.

* GASB Statement No. 73 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

Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

Year Ended June 30, 2019

Schedule of Employer's Share of Net Pension Liability

Last 10 Fiscal Years *

Pension Plan	Measurement Date	Employer's Proportionate Share (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 Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	06/30/18	0.0275%	\$ 1,525,587	\$ 50,038	\$ 1,575,625	\$ 1,838,960	83.0%	79.5%
	06/30/17	0.0293%	1,870,493	23,529	1,894,022	1,868,787	100.1%	75.9%
	06/30/16	0.0305%	2,476,449	32,345	2,508,794	1,917,747	129.1%	68.9%
	06/30/15	0.0318%	1,648,041	N/A	1,648,041	1,851,013	89.0%	78.2%
	06/30/14	0.0330%	1,550,175	N/A	1,550,175	1,760,993	88.0%	78.8%
TRA	06/30/18	0.1159%	\$ 7,278,701	\$ 683,998	\$ 7,962,699	\$ 7,381,520	98.6%	78.1%
	06/30/17	0.1387%	27,687,036	2,676,282	30,363,318	7,469,520	370.7%	44.9%
	06/30/16	0.1425%	33,989,650	3,411,603	37,401,253	7,420,920	458.0%	144.9%
	06/30/15	0.1390%	8,598,525	1,054,355	9,652,880	7,059,867	121.8%	76.8%
	06/30/14	0.1462%	6,736,791	473,970	7,210,761	6,731,272	100.1%	81.5%

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 Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
PERA	06/30/19	\$ 148,044	\$ 148,044	\$ -	\$ 1,973,920	7.5%
	06/30/18	137,922	137,922	-	1,838,960	7.5%
	06/30/17	140,159	140,159	-	1,868,787	7.5%
	06/30/16	143,831	143,831	-	1,917,747	7.5%
	06/30/15	138,826	138,826	-	1,851,013	7.5%
TRA	06/30/19	\$ 553,614	\$ 553,614	\$ -	\$ 7,180,467	7.7%
	06/30/18	553,614	553,614	-	7,381,520	7.5%
	06/30/17	560,214	560,214	-	7,469,520	7.5%
	06/30/16	556,569	556,569	-	7,420,920	7.5%
	06/30/15	529,490	529,490	-	7,059,867	7.5%

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

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

PERA Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

TRA Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90 percent funding ratio to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

TRA Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
 - Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
 - The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
 - Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
 - Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
 - The employer contribution rate is increased each July 1 over the next 6 years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.
- PERA's CAFR may be obtained on the PERA's website at www.mnpera.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.
 - TRA's CAFR may be obtained on the PERA's website at www.MinnesotaTRA.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.

Independent School District No. 716
 Belle Plaine, Minnesota
 Budgetary Comparison Schedule: General Fund
 Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Local property tax levies	\$ 1,297,527	\$ 1,309,184	\$ 1,308,840	\$ (344)
Other local and county sources	529,578	629,675	867,660	237,985
State sources	14,514,672	14,091,948	14,730,948	639,000
Federal sources	368,460	422,279	420,188	(2,091)
Total revenues	<u>16,710,237</u>	<u>16,453,086</u>	<u>17,327,636</u>	<u>874,550</u>
Expenditures				
Administration	880,884	891,583	885,749	5,834
District support services	1,148,591	646,453	1,101,066	(454,613)
Regular instruction	7,546,520	7,483,094	7,591,865	(108,771)
Vocational instruction	369,123	409,457	409,780	(323)
Special education instruction	2,727,651	2,780,713	2,716,260	64,453
Instructional support services	617,326	885,119	1,319,130	(434,011)
Pupil support services	1,452,248	1,529,900	1,475,112	54,788
Sites and buildings	1,796,007	1,601,636	1,742,612	(140,976)
Fiscal and other fixed cost programs	85,640	89,186	51,464	37,722
Total expenditures	<u>16,623,990</u>	<u>16,317,141</u>	<u>17,293,038</u>	<u>(975,897)</u>
Excess of Revenues over Expenditures	86,247	135,945	34,598	(101,347)
Other Financing Sources				
Capital lease	-	-	592,110	592,110
Gain on sale of equipment	101,470	101,470	101,469	(1)
Total Other Financing Sources	<u>101,470</u>	<u>101,470</u>	<u>693,579</u>	<u>592,109</u>
Net Change in Fund Balances	<u>\$ 187,717</u>	<u>\$ 237,415</u>	728,177	<u>\$ 490,762</u>
Fund Balances - Beginning			<u>3,330,606</u>	
Fund Balances - Ending			<u>\$ 4,058,783</u>	



Supplementary Information
June 30, 2019

Independent School District No. 716
Belle Plaine, Minnesota

Independent School District No. 716
 Belle Plaine, Minnesota
 Schedule of Changes in UFARS Fund Balances
 June 30, 2019

	<u>Fund Balance Beginning of Year</u>	<u>Net Change in Fund Balance</u>	<u>Fund Balance End of Year</u>
Nonspendable	\$ -	\$ 6,027	\$ 6,027
Restricted for staff development	55,328	22,703	78,031
Restricted for health and safety	(37,842)	37,842	-
Restricted for operating capital	688,795	65,102	753,897
Restricted for achievement and integration	22,527	(22,527)	-
Restricted for safe school - crime levy	25,173	(21,219)	3,954
Restricted for basic skills ext time	-	3,691	3,691
Restricted for long-term facilities maintenance	402,728	(100,245)	302,483
Restricted for medical assistance	105,848	55,298	161,146
Committed for severance	81,607	-	81,607
Committed for student activities	117,879	15,439	133,318
Assigned for technology	-	220,976	220,976
Unassigned	<u>1,868,563</u>	<u>445,090</u>	<u>2,313,653</u>
	<u>\$ 3,330,606</u>	<u>\$ 728,177</u>	<u>\$ 4,058,783</u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Combining Balance Sheet – Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue Funds			Total Nonmajor Funds
	Food Service	Community Service	Building Construction	
Assets				
Cash	\$ 229,273	\$ 447,387	\$ 854,850	\$ 1,531,510
Receivables				
Current property taxes	-	52,356	-	52,356
Delinquent property taxes	-	548	-	548
Accounts	21,807	-	-	21,807
Due from Minnesota Department of Education	-	13,820	-	13,820
Due from other governmental units	-	13,135	-	13,135
Total assets	<u>\$ 251,080</u>	<u>\$ 527,246</u>	<u>\$ 854,850</u>	<u>\$ 1,633,176</u>
Liabilities				
Salaries payable	\$ -	\$ 56,301	\$ -	\$ 56,301
Accounts payable	-	23,069	4,900	27,969
Due to other governmental units	-	10,593	-	10,593
Unearned revenue	15,302	-	-	15,302
Total liabilities	<u>15,302</u>	<u>89,963</u>	<u>4,900</u>	<u>110,165</u>
Deferred Inflows of Resources				
Unavailable revenue - delinquent taxes	-	475	-	475
Unavailable revenue - property taxes	-	115,390	-	115,390
Total deferred inflows of resources	<u>-</u>	<u>115,865</u>	<u>-</u>	<u>115,865</u>
Fund Balances				
Restricted	<u>235,778</u>	<u>321,418</u>	<u>849,950</u>	<u>1,407,146</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 251,080</u>	<u>\$ 527,246</u>	<u>\$ 854,850</u>	<u>\$ 1,633,176</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, 2019

	Special Revenue Funds			Total Nonmajor Funds
	Food Service	Community Service	Building Construction	
Revenues				
Local property tax levies	\$ -	\$ 117,581	\$ -	\$ 117,581
Other local and county sources	2,404	644,103	10,480	656,987
State sources	41,019	167,631	-	208,650
Federal sources	258,216	-	-	258,216
Local sales and insurance recovery	417,771	-	-	417,771
Total revenues	<u>719,410</u>	<u>929,315</u>	<u>10,480</u>	<u>1,659,205</u>
Expenditures				
Community education and services	-	814,265	-	814,265
Pupil support services	638,082	-	-	638,082
Sites and buildings	-	-	151,984	151,984
Total expenditures	<u>638,082</u>	<u>814,265</u>	<u>151,984</u>	<u>1,604,331</u>
Net Change in Fund Balances	81,328	115,050	(141,504)	54,874
Fund Balances - Beginning	<u>154,450</u>	<u>206,368</u>	<u>991,454</u>	<u>1,352,272</u>
Fund Balances - Ending	<u>\$ 235,778</u>	<u>\$ 321,418</u>	<u>\$ 849,950</u>	<u>\$ 1,407,146</u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Schedule of Changes in Student Activity Cash Balances
 Year Ended June 30, 2019

	Beginning Balance	Receipts	Disbursements	Ending Balance
Tigerian	\$ 11,848	\$ 1,240	\$ 594	\$ 12,494
Trapshoot	5,905	13,431	14,066	5,270
Art/Visual Art	3,680	1,010	1,150	3,540
Baseball	9,135	46,062	49,910	5,287
Boys BB	377	1,134	763	748
BP Sr. Hi Club	341	522	192	671
BP Weight Room	640	850	-	1,490
Class 2018	2,553	-	2,553	-
Class 2019	3,143	4,179	7,322	-
Class of 2020	-	22,736	19,230	3,506
Class of 2021	-	4,330	-	4,330
Concert Choir	5,954	22,124	18,520	9,558
Concessions	4,375	23,026	25,469	1,932
Cross Country	53	4,252	4,294	11
Fall Drama	478	7,235	5,263	2,450
FFA	12,455	62,591	70,096	4,950
Danceline	-	1,588	-	1,588
Football	1,078	1,157	416	1,819
Girls BB	341	970	331	980
Golf	1,922	1,175	332	2,765
Natl. Honor S	612	921	266	1,267
One Act Play	2,211	1,729	1,380	2,560
Outdoor Club	5,209	2,420	2,301	5,328
Science Fair	274	-	-	274
Scott West Wrestling	343	280	254	369
SH Band	7,551	14,717	7,200	15,068
Softball	1,249	999	1,258	990
Speech	174	300	166	308
SR High Student Council	3,668	1,352	704	4,316
Tennis	5,994	9,687	10,899	4,782
Tiger Club	6,388	1,364	781	6,971
Tiger Fever	2,634	-	-	2,634
Track	5,270	11,712	7,920	9,062
JR High Student Council	9,224	7,059	9,229	7,054
Interest	241	5,300	-	5,541
Social Studies	(24)	14,988	14,960	4
Robotics	2,583	2,046	1,228	3,401
	<u>\$ 117,879</u>	<u>\$ 294,486</u>	<u>\$ 279,047</u>	<u>\$ 133,318</u>

Independent School District No. 716
 Belle Plaine, Minnesota
 Uniform Financial Accounting and Reporting Standards Compliance Table
 Year Ended June 30, 2019

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$17,327,636	<u>\$17,327,636</u>	\$0	Total Revenue	\$10,480	<u>\$10,480</u>	\$0
Total Expenditures	\$17,293,038	<u>\$17,293,038</u>	\$0	Total Expenditures	\$151,984	<u>\$151,984</u>	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$6,027	<u>\$6,027</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	\$78,031	<u>\$78,031</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.06 Health and Safety	\$0	<u>\$0</u>	\$0	4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$849,950	<u>\$849,950</u>	\$0
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0	07 DEBT SERVICE			
4.24 Operating Capital	\$753,897	<u>\$753,897</u>	\$0	Total Revenue	\$4,073,034	<u>\$4,073,034</u>	\$0
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	Total Expenditures	\$4,004,371	<u>\$4,004,371</u>	\$0
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
4.28 Learning & Development	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	\$0
4.38 Gifted & Talented	\$0	<u>\$0</u>	\$0	4.51 QZAB Payments	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$713,402	<u>\$713,403</u>	(\$1)
4.49 Safe School Crime - Crime Levy	\$3,954	<u>\$3,954</u>	\$0	<i>Unassigned:</i>			
4.50 Pre-Kindergarten	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0	08 TRUST			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.59 Basic Skills Extended Time	\$3,691	<u>\$3,691</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.67 LTFM	\$302,483	<u>\$302,483</u>	\$0	20 INTERNAL SERVICE			
4.72 Medical Assistance	\$161,146	<u>\$161,146</u>	\$0	Total Revenue	\$2,202,402	<u>\$2,202,402</u>	\$0
<i>Restricted:</i>				Total Expenditures	\$1,805,955	<u>\$1,805,955</u>	\$0
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$750,397	<u>\$750,397</u>	\$0
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	\$0	25 OPEB REVOCABLE TRUST			
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
<i>Committed:</i>				Total Expenditures	\$0	<u>\$0</u>	\$0
4.18 Committed for Separation	\$81,607	<u>\$81,607</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.61 Committed Fund Balance	\$133,318	<u>\$133,318</u>	\$0	45 OPEB IRREVOCABLE TRUST			
<i>Assigned:</i>				Total Revenue	\$0	<u>\$0</u>	\$0
4.62 Assigned Fund Balance	\$220,976	<u>\$220,976</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.22 Unassigned Fund Balance	\$2,313,653	<u>\$2,313,653</u>	\$0	47 OPEB DEBT SERVICE			
02 FOOD SERVICES				Total Revenue	\$0	<u>\$0</u>	\$0
Total Revenue	\$719,410	<u>\$719,410</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
Total Expenditures	\$638,082	<u>\$638,083</u>	(\$1)	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				04 COMMUNITY SERVICE			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0	Total Revenue	\$929,315	<u>\$929,315</u>	\$0
<i>Restricted / Reserved:</i>				Total Expenditures	\$814,265	<u>\$814,264</u>	\$1
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
<i>Restricted:</i>				4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$235,778	<u>\$235,777</u>	\$1	<i>Restricted / Reserved:</i>			
<i>Unassigned:</i>				4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	4.31 Community Education	\$279,905	<u>\$279,906</u>	(\$1)
04 COMMUNITY SERVICE				4.32 E.C.F.E	\$36,513	<u>\$36,513</u>	\$0
Total Revenue	\$929,315	<u>\$929,315</u>	\$0	4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0
Total Expenditures	\$814,265	<u>\$814,264</u>	\$1	4.44 School Readiness	\$5,000	<u>\$5,000</u>	\$0
<i>Non Spendable:</i>				4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0	4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.31 Community Education	\$279,905	<u>\$279,906</u>	(\$1)	<i>Unassigned:</i>			
4.32 E.C.F.E	\$36,513	<u>\$36,513</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	06 BUILDING CONSTRUCTION			
4.44 School Readiness	\$5,000	<u>\$5,000</u>	\$0	Total Revenue	\$10,480	<u>\$10,480</u>	\$0
4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0	Total Expenditures	\$151,984	<u>\$151,984</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
<i>Restricted:</i>				4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
<i>Unassigned:</i>				4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0



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 the Independent School District No. 716 (the District), Belle Plaine, Minnesota, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated November 14, 2019.

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.

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. *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.

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 have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of audit findings as items 2019-001 and 2019-002 that we consider to be material weaknesses, and 2019-003 which we consider to be a significant deficiency.

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*.

District's Response to Findings

The District's response to the findings identified in our audit are described in their Corrective Action Plan and the accompanying summary of audit findings. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

A handwritten signature in black ink that reads "Eric Sully LLP". The signature is written in a cursive, flowing style.

Mankato, Minnesota
November 14, 2019



**Report on Compliance over
Financial Reporting of the Student Activity Accounts**

To the 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 and the provisions of the Manual for Activity Fund Accounting (MAFA), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 716 (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 14, 2019.

Compliance

As part of obtaining reasonable assurance about whether the District's student activity accounts are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of student activity amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests did not disclose instances of noncompliance or other matters that is required to be reported under the Manual for Activity Fund Accounting.

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

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

Mankato, Minnesota
November 14, 2019



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 for governmental activities, the major fund, and the aggregate remaining fund information of the Independent School District No. 716 as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2019.

The *Minnesota Legal Compliance Audit Guide for School Districts*, 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 audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the Independent School District No. 716 failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts*. 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
November 14, 2019

Section I – Financial Statement Findings

**2019-001 Segregation of Duties
Material Weakness**

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.

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.

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

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

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

Views of Responsible Officials: Management agrees with this finding.

**2019-002 Preparation of Financial Statements
Material Weakness**

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

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.

Views of Responsible Officials: Management agrees with this finding.

**2019-003 Lack of Required Employee Documentation
Significant Deficiency**

Criteria: A good system of internal control contemplates an adequate system for maintaining complete records of all employees.

Condition: During the course of our engagement, we noted one employee personnel file lacked a completed USCIS Form I-9, Employment Eligibility Verification.

Cause: The District does not have a system of internal control designed to ensure that all required employee documentation is complete.

Effect: This control deficiency could result in inaccurate personnel information entered into the payroll system and employment of individuals unauthorized to work in the United States.

Recommendation: The District should maintain a policy to ensure that all required employee documentation is received as new employees are hired and periodic review to ensure that all personnel records are complete.

Views of Responsible Officials: Management agrees with this finding.

Section II – Student Activity Findings

None noted

Section III – Minnesota Legal Compliance Findings

None noted

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



Chuck Keller
Business Director
Jessica Emerson
Student Support Services Director
Dorothy Koller
Community Education Director

Summary Schedule of Prior Audit Findings

Finding 2018-A Segregation of Duties

Initial Fiscal Year Finding Occurred: 2008

Finding Summary: Eide Bailly LLP notes there are a limited number of positions within the District, which prevents a proper segregation of duties.

Status: Ongoing. The District does not find it to be cost effective to hire additional staff.

Finding 2018-B Preparation of Financial Statements

Initial Fiscal Year Finding Occurred: 2008

Finding Summary: Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements.

Status: Ongoing. Due to cost considerations, we will continue to have Eide Bailly LLP prepare our draft financial statements and accompanying notes to the financial statements.

Finding 2018-C Funds Remaining for a Graduated Class

Initial Fiscal Year Finding Occurred: 2018

Finding Summary: The District did not properly dispose of funds from a graduating class prior to September 1 following graduation.

Status: This finding has been corrected in the current year as graduating class funds have been properly disposed.

Corrective Action Plans

2019-001 Segregation of Duties Material Weakness

Contact Person Responsible for Corrective Action – Ryan Laager, Superintendent

Finding Summary: 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. 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.

Corrective Actions Planned – No action is planned on 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.

Anticipated Completion Date of Corrective Action Plan – None.

2019-002 Preparation of Financial Statements Material Weakness

Contact Person Responsible for Corrective Action – Ryan Laager, Superintendent

Finding Summary: Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. They also proposed material audit adjustments that would not have been identified as a result of our existing controls and, therefore, could have resulted in a material misstatement of our financial statements.

Corrective Actions Planned – No action is planned on 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.

Anticipated Completion Date of Corrective Action Plan – None.

Corrective Action Plans (continued)

2019-003 Lack of Required Employee Documentation Significant Deficiency

Contact Person Responsible for Corrective Action – Ryan Laager, Superintendent

Finding Summary: There was one employee personnel file tested that was lacking a completed USCIS Form I-9, Employment Eligibility Verification.

Corrective Actions Planned – The District will ensure that all proper documentation is collected for all new employees and periodically review the files to ensure that all personnel records are complete.

Anticipated Completion Date of Corrective Action Plan – June 30, 2020



November 14, 2019

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

We have audited the financial statements of the Independent School District No. 716 (the District) as of and for the year ended June 30, 2019, and have issued our report thereon dated November 14, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and Government Auditing Standards

As communicated in our engagement letter dated March 15, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal control matters during our audit in our 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* dated November 14, 2019.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the estimated state aid receivables, estimated other post-employment benefits and net pension liability, and estimated incurred, but not reported liabilities relating to health and dental insurance.

Management's estimate of the state aid receivables is based on estimated state revenues as provided by the State of Minnesota and projected student pupil units at year end. We evaluated the key factors and assumptions used to develop the state aid receivables balance and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the 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 other post-employment benefits and net pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the incurred, but not reported liability relating to insurance is based on the insurance companies' calculations of projected claims. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no corrected misstatements noted as a result of our audit procedures. There were no misstatements detected during the audit.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated November 14, 2019.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the school board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Mankato, Minnesota

Client: **45305 - Belle Plaine Public School ISD #716**
 Engagement: **AA 2019 - Belle Plaine Public School ISD #716**
 Period Ending: **6/30/2019**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **3a - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 100				
Client Do Not Post: Import Smart entries # 8350, 8351, 8352, 8353, 8355, 8356, 8357, 8358, 8359, 8361, 8363				
B-01-121-000	DUE FROM DEPT OF ED		192.83	
B-01-130-000	School Store Inventory		6,026.66	
B-01-215-006	WORKERS' COMP		25,920.13	
B-01-422-000	Unreserved/Undesig		15,469.63	
E-01-005-400-000-000-391	Reimb To Mn District		4,430.39	
E-01-005-405-000-740-396	Sp Ed Sal Pur F Other D		25,724.94	
E-01-005-405-000-740-397	Sp Ed Ben Pur F Other D		8,358.94	
E-01-005-406-000-740-396	Sp Ed Sal Pur F Other D		20,627.20	
E-01-005-406-000-740-397	Sp Ed Ben Pur F Other D		5,999.36	
E-01-005-420-000-419-366	Spec Ed Dir Dist Travel Cost		3,710.57	
E-01-005-420-000-740-396	Sp Ed Sal Pur F Other D		24,311.52	
E-01-005-420-000-740-397	Sp Ed Ben Pur F Other D		3,585.80	
E-01-010-203-013-309-430	Sup/Mat N-Indiv Inst		110.56	
E-01-020-211-000-302-530	Equipment Purchased		15,250.00	
E-01-020-211-013-309-140	Lic Classroom Tchr		2,822.16	
E-01-020-211-013-309-210	FICA		207.32	
E-01-020-211-013-309-218	TRA		217.60	
E-01-020-211-013-309-270	Workers Compensation		17.53	
E-01-020-220-000-000-140	HS English Teacher Salary		7,066.46	
E-01-020-292-000-000-530	Equipment Purchased		40,023.00	
E-01-020-292-000-733-365	Interdept Transport		271.00	
R-01-000-000-000-000-211	General Ed Aid		6,467.99	
R-01-000-000-000-317-211	General Ed Aid-Compensatory		7,066.46	
R-01-000-000-000-740-360	State Aid Special Ed		126.68	
B-01-461-000	Committed Fund Balance			15,469.63
E-01-005-420-000-740-396	Sp Ed Sal Pur F Other D			96,748.72
E-01-005-930-000-000-270	Workers Compensation			25,920.13
E-01-010-203-013-000-430	Targeted Services- Instruct Supplies			110.56
E-01-020-211-013-000-143	Targeted Services- Lic Instr Sup Pers			2,822.16
E-01-020-211-013-000-210	Targeted Services- FICA			207.32
E-01-020-211-013-000-218	Targeted Services- TRA			217.60
E-01-020-211-013-000-270	Targeted Services- Workers Compensation			17.53
E-01-020-220-000-317-140	HS English Basic Skills Teacher Salary			7,066.46
E-01-020-292-000-302-530	AD Equipment			40,023.00
E-01-020-296-031-733-365	VB trans chargeback			271.00
R-01-000-000-000-000-370	Other Aid from MN DCFL			6,787.50
R-01-000-000-000-309-211	Basic Skills Extended Time			7,066.46
R-01-020-211-039-000-618	School Store - Cost of Materials - Activity Accts			2,556.00
R-01-020-211-039-000-619	School Store Cost of Materials			3,470.66
R-01-020-292-000-302-096	Activity Donations			15,250.00
B-01-101-000	Cash & Cash Equiv			
B-01-101-000	Cash & Cash Equiv			
B-01-101-000	Cash & Cash Equiv			
B-01-206-000	Other Accts Payable			
B-01-206-000	Other Accts Payable			
B-01-206-000	Other Accts Payable			

Total	<u><u>224,004.73</u></u>	<u><u>224,004.73</u></u>
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Adjusting Journal Entries JE # 101

Smart

Client Do Not Post: Smart entry #8366

E-01-005-605-000-000-535 Capital Leases	592,110.00	
E-01-005-605-000-000-589 Lease/Install Trans		592,110.00

Total	<u><u>592,110.00</u></u>	<u><u>592,110.00</u></u>
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Adjusting Journal Entries JE # 102

Smart

Client Do Not Post: Import Smart entries #8367, 8369, 8371, 8372, 8373

B-01-120-000 DUE FROM OTHER MN SCH DISTRICT	43,699.26	
B-04-125-000 DUE FROM OTHER GOV UNITS	13,135.16	
B-98-142-000 BUILDINGS	70,200.00	
B-98-143-000 EQUIPMENT	854,621.96	
E-01-020-296-031-733-365 VB trans chargeback	271.00	
E-21-005-110-000-000-305 Health Claims	182,528.00	
E-21-005-110-000-000-306 Pharmacy Claims	20,128.00	
E-22-005-110-000-000-305 Dental Claims	3,500.00	
B-01-115-000 Accounts Receivable		43,699.26
B-04-115-000 Accounts Receivable		13,135.16
B-21-206-000 Other Accts Payable		202,656.00
B-22-206-000 Other Accts Payable		3,500.00
B-98-430-000 FIXED ASSETS		924,821.96
E-01-005-760-000-720-361 Regular Transportation		271.00

Total	<u><u>1,188,083.38</u></u>	<u><u>1,188,083.38</u></u>
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Adjusting Journal Entries JE # 103

Smart

Client Do Not Post - Import Smart entry #8375

B-98-430-000 FIXED ASSETS	1,459,613.66	
B-98-171-000 Accumulated Deptr on Land Impr		15,292.34
B-98-172-000 Accum Depre on Bldgs		985,072.22
B-98-173-000 Accum depr on Equipment		459,249.10

Total	<u><u>1,459,613.66</u></u>	<u><u>1,459,613.66</u></u>
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Adjusting Journal Entries JE # 104

Smart

Client Do Not Post: Import Smart entries #8377 and 8379

B-99-250-000 BONDS PAYABLE	2,935,000.00	
E-07-005-910-000-000-720 Debt Srv Bond Interest	72,600.00	
E-07-005-910-000-000-920 Bond Refunding	2,935,000.00	
B-07-464-000 Restricted Fund Balance		3,007,600.00
B-99-151-000 AMT PROV FR PROP TAX		2,935,000.00

Total	<u><u>5,942,600.00</u></u>	<u><u>5,942,600.00</u></u>
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Adjusting Journal Entries JE # 105

Smart

Client Do Not Post: To import smart entries #8380 and 8382

B-01-422-000 Unreserved/Undesig	6,026.66	
E-01-005-110-000-000-891 TRA/PERA Special Funding Exp	477,386.00	
E-01-005-110-000-000-891 TRA/PERA Special Funding Exp	477,386.00	
B-01-460-000 Nonspendable Fund Balance		6,026.66
R-01-000-000-000-000-397 TRA/PERA Special Funding Reven		477,386.00
R-01-000-000-000-000-397 TRA/PERA Special Funding Reven		477,386.00

Total	<u><u>960,798.66</u></u>	<u><u>960,798.66</u></u>
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Adjusting Journal Entries JE # 106

REPORT

Client Do Not Post: To adjust fund balances

B-01-422-000 Unreserved/Undesig	129,401.00	
B-01-448-000 Rsvd Achiev/Integration	21,774.00	

B-01-449-000	Rsvd Safe Sch - Crime Levy	21,219.00	
B-01-467-000	Reserved for LTFM	125,845.00	
B-04-464-000	Restricted Fund Balance	122,860.00	
B-04-464-000	Restricted Fund Balance	931.00	
B-01-403-000	RESERVED FOR STAFF DEVELOPMENT		22,703.00
B-01-422-000	Unreserved/Undesig		125,845.00
B-01-424-000	Rsvd For Operating Capital		65,102.00
B-01-459-000	Restricted for basic skills ext time		3,691.00
B-01-467-000	Reserved for LTFM		25,600.00
B-01-472-000	Resvd for MA		55,298.00
B-04-431-000	Rsvd Community Education		99,314.00
B-04-431-000	Rsvd Community Education		931.00
B-04-432-000	Rsvd E.C.F.E.		23,546.00
B-01-462-000	Assigned fund balance		
Total		422,030.00	422,030.00

Adjusting Journal Entries JE # 107

Smart

Client Do Not Post: Import Smart entries #8385 - 8434

B-01-101-000	Cash & Cash Equiv	10,617.54
B-01-120-000	DUE FROM OTHER MN SCH DISTRICT	6,923.03
B-01-422-105	Technology	220,976.08
B-04-431-000	Rsvd Community Education	5,532.87
E-01-005-108-000-000-401	Technology Supplies- Indirect	500.00
E-01-005-203-000-797-291	OPEB Retiree Benefits	42,600.00
E-01-005-211-000-797-291	OPEB Retiree Benefits	54,738.93
E-01-005-404-000-740-396	Sp Ed Sal Pur F Other D	9,180.32
E-01-005-411-000-740-394	To Non-Ed Agency	2,683.46
E-01-005-420-000-372-530	Equipment Purchased	1,776.00
E-01-005-420-000-372-533	MA Equipment	1,776.00
E-01-005-640-000-308-366	Dist Wd Staff DV Travel	133.40
E-01-010-203-000-000-141	Elem Teacher Aide Salary	5,075.37
E-01-010-203-000-000-141	Elem Teacher Aide Salary	2,995.23
E-01-010-203-000-000-141	Elem Teacher Aide Salary	3,535.10
E-01-010-203-000-000-141	Elem Teacher Aide Salary	796.94
E-01-010-203-069-000-140	RTI Teacher	32,189.55
E-01-010-203-069-000-210	FICA	1,939.59
E-01-010-203-069-000-218	TRA	2,493.09
E-01-010-203-069-000-220	Health Insurance	7,897.66
E-01-010-203-069-000-220	Health Insurance	5,923.77
E-01-010-203-069-000-230	Life Insurance	63.84
E-01-010-203-069-000-235	Dental Insurance	426.20
E-01-010-203-069-000-240	LTD Insurance	52.09
E-01-010-203-069-000-251	HSA -EMPLOYEE BENEFIT	1,440.00
E-01-010-401-000-740-152	Speech/Language Pathologist	23,299.08
E-01-010-401-000-740-161	Certified Paraprofessional	956.33
E-01-010-401-000-740-161	Certified Paraprofessional	1,694.70
E-01-010-402-000-740-140	Spec Ed Dev Mod Licensd Teacher Salary	577.46
E-01-010-402-000-740-152	Speech/Language Pathologist	21,745.81
E-01-010-402-000-740-152	Speech/Language Pathologist	1,387.20
E-01-010-402-000-740-152	Speech/Language Pathologist	435.49
E-01-010-402-000-740-161	Certified Paraprofessional	7,378.50
E-01-010-402-000-740-161	Certified Paraprofessional	3,717.66
E-01-010-402-000-740-161	Certified Paraprofessional	3,093.21
E-01-010-402-000-740-161	Certified Paraprofessional	359.28
E-01-010-402-000-740-161	Certified Paraprofessional	112.29
E-01-010-402-000-740-174	DAPE	541.97
E-01-010-403-000-740-140	Lic Classroom Tchr	293.78

E-01-010-403-000-740-140	Lic Classroom Tchr	285.14
E-01-010-403-000-740-140	Lic Classroom Tchr	577.47
E-01-010-403-000-740-152	Speech/Language Pathologist	1,695.46
E-01-010-403-000-740-161	Certified Paraprofessional	112.29
E-01-010-406-000-740-161	Certified Paraprofessional	5,562.58
E-01-010-406-000-740-174	DAPE	1,083.93
E-01-010-407-000-740-140	Spec Ed SLD Licensed Teacher Salary	19,270.30
E-01-010-408-000-740-161	Certified Paraprofessional	3,133.75
E-01-010-408-000-740-161	Certified Paraprofessional	4,064.96
E-01-010-408-000-740-161	Certified Paraprofessional	10,124.15
E-01-010-408-000-740-161	Certified Paraprofessional	4,660.91
E-01-010-410-000-740-161	Certified Paraprofessional	7,250.48
E-01-010-410-000-740-161	Certified Paraprofessional	3,231.11
E-01-010-411-000-740-140	Lic Classroom Tchr	32,811.58
E-01-010-411-000-740-152	Speech/Language Pathologist	3,306.77
E-01-010-411-000-740-161	Certified Paraprofessional	11,842.48
E-01-010-411-000-740-161	Certified Paraprofessional	8,771.76
E-01-010-411-000-740-161	Certified Paraprofessional	1,938.67
E-01-010-411-000-740-161	Certified Paraprofessional	4,611.56
E-01-010-411-000-740-161	Certified Paraprofessional	8,597.09
E-01-010-411-000-740-161	Certified Paraprofessional	112.30
E-01-010-412-000-420-220	Health Insurance	5,373.71
E-01-010-412-000-422-220	Health Insurance	9,361.25
E-01-010-412-000-740-152	Speech/Language Pathologist	4,960.16
E-01-010-412-000-740-152	Speech/Language Pathologist	32,618.72
E-01-010-412-000-740-152	Speech/Language Pathologist	4,623.98
E-01-010-412-000-740-152	Speech/Language Pathologist	520.65
E-01-010-412-000-740-152	Speech/Language Pathologist	115.30
E-01-010-412-000-740-161	Certified Paraprofessional	4,182.37
E-01-010-412-000-740-161	Certified Paraprofessional	4,137.95
E-01-010-412-000-740-161	Certified Paraprofessional	4,418.87
E-01-010-412-000-740-161	Certified Paraprofessional	14,185.52
E-01-010-412-000-740-161	Certified Paraprofessional	311.35
E-01-010-412-000-740-366	Trav/Conv/Conference	28.11
E-01-010-412-000-740-394	To Non-Ed Agency	4,025.19
E-01-010-416-000-740-140	Lic Classroom Tchr	285.14
E-01-010-416-000-740-152	Speech/Language Pathologist	435.49
E-01-010-416-000-740-161	Certified Paraprofessional	3,320.32
E-01-010-416-000-740-161	Certified Paraprofessional	11,047.18
E-01-010-416-000-740-161	Certified Paraprofessional	8,472.94
E-01-010-416-000-740-174	DAPE	541.97
E-01-010-422-000-740-140	ADSIS Lic Classroom Tchr	1,161.94
E-01-010-422-000-740-140	ADSIS Lic Classroom Tchr	37,178.90
E-01-010-422-000-740-210	ADSIS FICA	82.63
E-01-010-422-000-740-210	ADSIS FICA	1,978.11
E-01-010-422-000-740-218	ADSIS TRA	90.08
E-01-010-422-000-740-218	ADSIS TRA	2,865.80
E-01-010-422-000-740-220	ADSIS Health Insurance	11,787.05
E-01-010-422-000-740-230	ADSIS Life Insurance	72.72
E-01-010-422-000-740-235	ADSIS Dental Insurance	569.56
E-01-010-422-000-740-240	ADSIS LTD Insurance	2.14
E-01-010-422-000-740-240	ADSIS LTD Insurance	77.22
E-01-010-422-000-740-250	ADSIS Deferred Comp	780.00
E-01-010-422-000-740-250	ADSIS Deferred Comp	1,170.00
E-01-010-422-000-740-251	HSA -EMPLOYEE BENEFIT	1,215.00
E-01-010-422-000-740-270	ADSIS Workers Compensation	153.84
E-01-010-422-000-740-270	ADSIS Workers Compensation	229.53
E-01-011-203-000-000-141	Oak Crest Paras	3,263.10

E-01-011-203-000-000-141	Oak Crest Paras	1,827.92
E-01-011-203-000-000-141	Oak Crest Paras	1,374.51
E-01-011-401-000-740-152	Speech/Language Pathologist	28,140.00
E-01-011-402-000-740-152	Speech/Language Pathologist	3,618.00
E-01-011-402-000-740-152	Speech/Language Pathologist	114.47
E-01-011-402-000-740-161	Certified Paraprofessional	4,785.88
E-01-011-402-000-740-161	Certified Paraprofessional	3,655.84
E-01-011-402-000-740-161	Certified Paraprofessional	10,976.07
E-01-011-402-000-740-161	Certified Paraprofessional	1,903.17
E-01-011-402-000-740-161	Certified Paraprofessional	1,898.07
E-01-011-402-000-740-161	Certified Paraprofessional	2,257.74
E-01-011-402-000-740-161	Certified Paraprofessional	311.36
E-01-011-402-000-740-174	DAPE	710.16
E-01-011-403-000-740-140	Lic Classroom Tchr	28,179.50
E-01-011-403-000-740-140	Lic Classroom Tchr	28,179.50
E-01-011-403-000-740-152	Speech/Language Pathologist	114.47
E-01-011-403-000-740-161	Certified Paraprofessional	4,021.43
E-01-011-403-000-740-161	Certified Paraprofessional	3,162.60
E-01-011-403-000-740-161	Certified Paraprofessional	5,815.25
E-01-011-403-000-740-210	Fica/Medicare	90.57
E-01-011-403-000-740-214	Pera	42.91
E-01-011-403-000-740-218	Tra	54.72
E-01-011-403-000-740-220	Health Insurance	116.50
E-01-011-403-000-740-230	Life Insurance	22.90
E-01-011-403-000-740-235	Dental Insurance	6.32
E-01-011-403-000-740-240	LTD Insurance	8.45
E-01-011-403-000-740-250	Tsa/Mn Deferred Comp	14.00
E-01-011-403-000-740-251	HSA -EMPLOYEE BENEFIT	36.99
E-01-011-403-000-740-270	Workers Compensation	4.32
E-01-011-404-000-740-174	DAPE	710.16
E-01-011-406-000-740-161	Certified Paraprofessional	469.06
E-01-011-407-000-740-140	Oak Crest SLD Tch Sal	35,873.41
E-01-011-407-000-740-140	Oak Crest SLD Tch Sal	746.55
E-01-011-407-000-740-152	Speech/Language Pathologist	8,442.00
E-01-011-407-000-740-161	Certified Paraprofessional	6,572.71
E-01-011-407-000-740-161	Certified Paraprofessional	3,480.64
E-01-011-407-000-740-161	Certified Paraprofessional	9,642.33
E-01-011-407-000-740-161	Certified Paraprofessional	2,933.36
E-01-011-407-000-740-161	Certified Paraprofessional	1,881.47
E-01-011-407-000-740-161	Certified Paraprofessional	658.02
E-01-011-407-000-740-210	Oak Crest SLD FICa	661.59
E-01-011-407-000-740-218	Oak Crest SLD TRa	666.79
E-01-011-408-000-740-140	Oak Crest EBD Tch Sal	11,328.45
E-01-011-408-000-740-140	Oak Crest EBD Tch Sal	3,990.87
E-01-011-408-000-740-161	Certified Paraprofessional	2,075.59
E-01-011-408-000-740-161	Certified Paraprofessional	10,224.39
E-01-011-408-000-740-161	Certified Paraprofessional	7,175.66
E-01-011-408-000-740-161	Certified Paraprofessional	2,046.38
E-01-011-408-000-740-161	Certified Paraprofessional	4,405.79
E-01-011-410-000-740-140	OTH HLTH DISB TCH SAL	12,385.44
E-01-011-410-000-740-140	OTH HLTH DISB TCH SAL	876.05
E-01-011-411-000-740-161	Certified Paraprofessional	103.09
E-01-011-411-000-740-161	Certified Paraprofessional	311.36
E-01-011-416-000-740-152	Speech/Language Pathologist	114.47
E-01-011-416-000-740-161	Certified Paraprofessional	8,774.03
E-01-011-416-000-740-161	Certified Paraprofessional	1,480.25
E-01-011-416-000-740-161	Certified Paraprofessional	295.49
E-01-020-211-000-000-141	N-Lic Classroom Pers	980.32

E-01-020-211-000-000-141	N-Lic Classroom Pers	2,605.60
E-01-020-211-000-000-141	N-Lic Classroom Pers	1,557.19
E-01-020-211-000-000-390	Secondary Tuition to Other Districts	2,234.40
E-01-020-402-000-740-140	Lic Classroom Tchr	15,513.95
E-01-020-402-000-740-157	School Psychologist	288.76
E-01-020-402-000-740-161	Certified Paraprofessional	1,577.47
E-01-020-403-000-740-161	Certified Paraprofessional	2,497.66
E-01-020-407-000-740-140	HS SLD Teacher Salary	11,193.84
E-01-020-407-000-740-161	Certified Paraprofessional	10,208.33
E-01-020-407-000-740-161	Certified Paraprofessional	9,053.98
E-01-020-407-000-740-161	Certified Paraprofessional	10,943.53
E-01-020-407-000-740-161	Certified Paraprofessional	288.75
E-01-020-408-000-740-140	EBD Teacher	13,177.40
E-01-020-408-000-740-140	EBD Teacher	35,447.16
E-01-020-408-000-740-161	Certified Paraprofessional	3,780.86
E-01-020-408-000-740-161	Certified Paraprofessional	5,636.83
E-01-020-408-000-740-161	Certified Paraprofessional	5,732.32
E-01-020-410-000-740-140	LIFE SK OTHER HLTH DIS TCH SAL	7,992.04
E-01-020-410-000-740-140	LIFE SK OTHER HLTH DIS TCH SAL	8,000.00
E-01-020-410-000-740-161	Certified Paraprofessional	4,338.05
E-01-020-410-000-740-161	Certified Paraprofessional	4,915.12
E-01-020-410-000-740-161	Certified Paraprofessional	3,431.11
E-01-020-410-000-740-161	Certified Paraprofessional	6,774.57
E-01-020-411-000-740-140	Lic Classroom Tchr	21,269.88
E-01-020-411-000-740-157	School Psychologist	288.76
E-01-020-411-000-740-161	Certified Paraprofessional	1,314.56
E-01-020-416-000-740-140	Lic Classroom Tchr	7,992.03
E-01-020-416-000-740-157	School Psychologist	288.75
E-01-020-416-000-740-161	Certified Paraprofessional	939.09
E-01-020-416-000-740-174	DAPE	2,428.40
E-01-030-211-000-000-141	N-Lic Classroom Pers	1,434.44
E-01-030-402-000-740-140	Lic Classroom Tchr	15,513.95
E-01-030-402-000-740-161	Certified Paraprofessional	3,417.86
E-01-030-402-000-740-174	DAPE	2,428.45
E-01-030-403-000-740-174	DAPE	1,214.20
E-01-030-404-000-740-161	Certified Paraprofessional	13,792.37
E-01-030-407-000-740-140	Lic Classroom Tchr	42,956.20
E-01-030-407-000-740-161	Certified Paraprofessional	3,200.00
E-01-030-407-000-740-161	Certified Paraprofessional	5,379.13
E-01-030-407-000-740-161	Certified Paraprofessional	4,004.24
E-01-030-408-000-740-140	Jr Hi EBD Teacher Salary	12,366.21
E-01-030-408-000-740-161	Certified Paraprofessional	7,172.17
E-01-030-410-000-740-140	OTH HLTH DISB TCH SAL	18,409.80
E-01-030-410-000-740-140	OTH HLTH DISB TCH SAL	7,828.75
E-01-030-410-000-740-161	Certified Paraprofessional	2,205.72
E-01-030-410-000-740-161	Certified Paraprofessional	3,944.69
E-01-030-410-000-740-161	Certified Paraprofessional	2,891.95
E-01-030-410-000-740-161	Certified Paraprofessional	6,387.60
E-04-001-590-000-350-143	Non Public OLP Nurse Salary	2,829.96
E-04-002-590-000-350-143	Trinity Nurse Salary	3,773.28
E-04-002-590-000-353-143	Guidance	2,943.82
E-04-003-590-000-353-143	Lic Instr Sup Pers	1,070.48
E-04-005-505-000-321-306	CE Printing Publishing	4,601.00
E-04-005-570-035-321-140	Kids Co. Wraparound Teacher	11,987.96
E-04-005-570-035-321-141	kids Co. Wraparound Para	32,926.40
E-04-005-570-035-321-210	Kids Co. Wraparound FICA	917.11
E-04-005-570-035-321-210	Kids Co. Wraparound FICA	2,421.55
E-04-005-570-035-321-214	Kids Co. Wraparound PERA	899.10

E-04-005-570-035-321-214	Kids Co. Wraparound PERA	2,326.79	
E-22-005-110-000-000-305	Dental Claims	2,424.00	
R-22-000-000-000-000-089	Dental Retiree Premiums	1,101.54	
R-22-000-000-000-000-090	Dental Employee Premiums	3,951.93	
R-22-000-000-000-000-091	Dental Employer Premiums	921.09	
R-22-000-000-000-000-092	Interest Earnings	5,974.56	
R-22-000-000-000-000-092	Interest Earnings	5,974.56	
B-01-210-000	DUE TO OTHER MN SCHOOL DIST		2,234.40
B-01-462-000	Assigned fund balance		220,976.08
B-04-101-000	Cash & Cash Equiv		10,617.54
B-04-206-000	Other Accts Payable		4,601.00
B-04-464-000	Restricted Fund Balance		5,532.87
E-01-005-020-000-000-291	SUPT Retiree Benefits		13,701.79
E-01-005-400-000-000-145	Unreimb Non-SPED Licensed Sub		8,648.30
E-01-005-400-000-000-145	Unreimb Non-SPED Licensed Sub		4,866.92
E-01-005-400-000-000-210	Unreimb Fica/Medicare		661.59
E-01-005-400-000-000-218	Unreimb TRA		666.79
E-01-005-400-000-372-530	Equipment Purchased		1,776.00
E-01-005-401-000-740-394	LONG-TERM SPEECH SUBSTITUTE		6,708.65
E-01-005-420-000-372-530	Equipment Purchased		1,776.00
E-01-005-420-000-740-157	School Psychologist		866.27
E-01-005-420-000-740-366	Trav/Conv/Conference		28.11
E-01-005-420-000-740-396	Sp Ed Sal Pur F Other D		9,180.32
E-01-005-640-000-308-185	Dist Wd Staff DV Other Salary		42.60
E-01-005-720-000-000-154	School Nurse		6,603.24
E-01-010-203-000-000-140	Elem Teacher Salary		24,802.09
E-01-010-203-000-000-141	Elem Teacher Aide Salary		9,909.04
E-01-010-203-000-000-141	Elem Teacher Aide Salary		3,209.17
E-01-010-203-000-000-141	Elem Teacher Aide Salary		0.01
E-01-010-203-000-000-141	Elem Teacher Aide Salary		0.01
E-01-010-203-000-000-141	Elem Teacher Aide Salary		3,756.05
E-01-010-203-000-000-141	Elem Teacher Aide Salary		159.39
E-01-010-203-000-000-210	Elem FICA		1,581.97
E-01-010-203-000-000-218	Elem TRA		1,921.00
E-01-010-203-000-000-220	Elem Health Insurance		5,113.80
E-01-010-203-000-000-230	ELM Life Insurance		31.92
E-01-010-203-000-000-235	Elem Dental Insurance		253.16
E-01-010-203-000-000-240	Elem LTD Insurance		40.19
E-01-010-203-000-000-250	Elem403B Match		520.00
E-01-010-203-000-000-251	ELEM VEBA		720.00
E-01-010-203-000-000-270	Elem Workers Compensation		153.84
E-01-010-203-000-000-291	Elem Retiree Benefits		42,600.00
E-01-010-203-069-000-140	RTI Teacher		37,178.90
E-01-010-203-069-000-210	FICA		1,978.11
E-01-010-203-069-000-218	TRA		2,865.80
E-01-010-203-069-000-220	Health Insurance		11,787.05
E-01-010-203-069-000-230	Life Insurance		72.72
E-01-010-203-069-000-235	Dental Insurance		569.56
E-01-010-203-069-000-240	LTD Insurance		77.22
E-01-010-203-069-000-250	Tsa/Mn Deferred Comp		1,170.00
E-01-010-203-069-000-251	HSA -EMPLOYEE BENEFIT		1,215.00
E-01-010-203-069-000-270	Workers Compensation		229.53
E-01-010-241-000-000-140	Elem Phy Ed Teacher Salary		1,625.85
E-01-010-401-000-740-140	Spec Ed State Speech Teacher Salary		684.34
E-01-010-401-000-740-152	Speech/Language Pathologist		8,266.93
E-01-010-401-000-740-152	Speech/Language Pathologist		6,954.74
E-01-010-401-000-740-152	Speech/Language Pathologist		7,706.64
E-01-010-401-000-740-152	Speech/Language Pathologist		186.64

E-01-010-401-000-740-152	Speech/Language Pathologist	520.65
E-01-010-401-000-740-152	Speech/Language Pathologist	115.30
E-01-010-403-000-740-174	DAPE	542.02
E-01-010-406-000-740-161	Certified Paraprofessional	8,472.94
E-01-010-408-000-740-140	Spec Ed EBD Licensed Teacher Salary	96.00
E-01-010-408-000-740-161	Certified Paraprofessional	15,293.93
E-01-010-408-000-740-161	Certified Paraprofessional	359.28
E-01-010-408-000-740-161	Certified Paraprofessional	336.88
E-01-010-410-000-740-140	OTH HLTH DISB TCH SAL	864.06
E-01-010-411-000-740-140	Lic Classroom Tchr	51,845.00
E-01-010-411-000-740-140	Lic Classroom Tchr	140.88
E-01-010-411-000-740-161	Certified Paraprofessional	3,133.75
E-01-010-411-000-740-161	Certified Paraprofessional	14,259.29
E-01-010-411-000-740-161	Certified Paraprofessional	15,310.37
E-01-010-411-000-740-161	Certified Paraprofessional	16,497.11
E-01-010-411-000-740-161	Certified Paraprofessional	4,660.91
E-01-010-412-000-740-152	Speech/Language Pathologist	35,354.44
E-01-010-412-000-740-161	Certified Paraprofessional	196.04
E-01-010-412-000-740-161	Certified Paraprofessional	18,185.36
E-01-010-412-000-740-161	Certified Paraprofessional	18,338.31
E-01-010-412-000-740-161	Certified Paraprofessional	15,779.40
E-01-010-412-000-740-161	Certified Paraprofessional	1,694.70
E-01-010-412-000-740-220	Spec Ed Pres Health Insurance	14,734.96
E-01-010-416-000-740-161	Certified Paraprofessional	4,137.95
E-01-010-422-000-740-220	ADSIS Health Insurance	587.02
E-01-010-422-000-740-220	ADSIS Health Insurance	5,923.77
E-01-010-422-000-740-230	ADSIS Life Insurance	15.96
E-01-010-422-000-740-235	ADSIS Dental Insurance	46.52
E-01-010-422-000-740-251	HSA -EMPLOYEE BENEFIT	120.00
E-01-010-712-000-000-165	School Counselor	8,549.40
E-01-010-712-000-000-210	Elem Guidance FICA	440.25
E-01-010-712-000-000-218	Elem Guidance TRA	662.17
E-01-010-712-000-000-220	Elem Guidance Health Insurance	2,196.84
E-01-010-712-000-000-230	elem counselor Life Insurance	15.96
E-01-010-712-000-000-235	elem counselor dental Insurance	126.52
E-01-010-712-000-000-240	elem Counselor LTD Insurance	14.04
E-01-010-712-000-000-250	Tsa/Mn Deferred Comp	260.00
E-01-010-712-000-000-251	VEBA Vol Empl Beneficiary Assoc	600.00
E-01-010-720-000-000-155	Licensed Nurse- MDHSS	394.12
E-01-011-203-000-000-141	Oak Crest Paras	3,045.53
E-01-011-203-000-000-141	Oak Crest Paras	2,376.31
E-01-011-219-000-000-140	Oak Crest LEP Tch Sal	45.00
E-01-011-401-000-740-152	Speech/Language Pathologist	40,200.00
E-01-011-401-000-740-152	Speech/Language Pathologist	343.41
E-01-011-402-000-740-140	Oak Crest MM Tch Sal	153.01
E-01-011-402-000-740-140	Oak Crest MM Tch Sal	28,179.50
E-01-011-402-000-740-161	Certified Paraprofessional	16,185.05
E-01-011-402-000-740-161	Certified Paraprofessional	4,405.79
E-01-011-402-000-740-161	Certified Paraprofessional	269.98
E-01-011-403-000-740-140	Lic Classroom Tchr	28,179.50
E-01-011-403-000-740-161	Certified Paraprofessional	15,902.91
E-01-011-403-000-740-161	Certified Paraprofessional	127.06
E-01-011-403-000-740-161	Certified Paraprofessional	134.99
E-01-011-407-000-740-140	Oak Crest SLD Tch Sal	47,076.86
E-01-011-407-000-740-140	Oak Crest SLD Tch Sal	153.01
E-01-011-407-000-740-145	Oak Crest SLD Sub	125.00
E-01-011-407-000-740-161	Certified Paraprofessional	65.01
E-01-011-407-000-740-161	Certified Paraprofessional	134.98

E-01-011-408-000-740-140	Oak Crest EBD Tch Sal	12,385.44
E-01-011-408-000-740-140	Oak Crest EBD Tch Sal	746.55
E-01-011-408-000-740-140	Oak Crest EBD Tch Sal	650.90
E-01-011-408-000-740-146	Sub Non-Lic Class/Inst Sal	98.02
E-01-011-408-000-740-161	Certified Paraprofessional	18,708.48
E-01-011-408-000-740-161	Certified Paraprofessional	16,817.99
E-01-011-408-000-740-161	Certified Paraprofessional	4,831.43
E-01-011-408-000-740-161	Certified Paraprofessional	4,139.21
E-01-011-408-000-740-161	Certified Paraprofessional	658.02
E-01-011-409-000-740-161	Certified Paraprofessional	103.09
E-01-011-409-000-740-161	Certified Paraprofessional	469.06
E-01-011-409-000-740-174	DAPE	710.16
E-01-011-409-000-740-210	FICA	90.57
E-01-011-409-000-740-214	PERA	42.91
E-01-011-409-000-740-218	TRA	54.72
E-01-011-409-000-740-220	Health Insurance	116.50
E-01-011-409-000-740-230	Life Insurance	22.90
E-01-011-409-000-740-235	Dental Insurance	6.32
E-01-011-409-000-740-240	LTD Insurance	8.45
E-01-011-409-000-740-250	Tsa/Mn Deferred Comp	14.00
E-01-011-409-000-740-251	VEBA -EMPLOYEE BENEFIT	36.99
E-01-011-409-000-740-270	Workers Compensation	4.32
E-01-011-410-000-740-140	OTH HLTH DISB TCH SAL	153.01
E-01-011-411-000-740-161	Certified Paraprofessional	103.42
E-01-011-411-000-740-174	DAPE	710.16
E-01-011-416-000-740-161	Certified Paraprofessional	10,377.14
E-01-020-211-000-000-141	N-Lic Classroom Pers	1,263.74
E-01-020-211-000-000-141	N-Lic Classroom Pers	3,152.46
E-01-020-211-000-000-141	N-Lic Classroom Pers	258.36
E-01-020-211-000-000-141	N-Lic Classroom Pers	4,945.51
E-01-020-211-000-000-141	N-Lic Classroom Pers	24.72
E-01-020-211-000-000-141	N-Lic Classroom Pers	1,972.35
E-01-020-211-000-000-291	Secondary Retiree Benefits	41,037.14
E-01-020-211-000-000-403	Climate Committee Supplies	633.40
E-01-020-402-000-740-145	Sub Tchr Salary	24.00
E-01-020-402-000-740-145	Sub Tchr Salary	24.00
E-01-020-402-000-740-145	Sub Tchr Salary	24.00
E-01-020-402-000-740-161	Certified Paraprofessional	242.43
E-01-020-402-000-740-161	Certified Paraprofessional	400.37
E-01-020-407-000-740-140	HS SLD Teacher Salary	13,177.40
E-01-020-407-000-740-161	Certified Paraprofessional	17,597.97
E-01-020-407-000-740-161	Certified Paraprofessional	9,699.86
E-01-020-407-000-740-161	Certified Paraprofessional	6,387.60
E-01-020-408-000-740-140	EBD Teacher	48.00
E-01-020-408-000-740-140	EBD Teacher	90.84
E-01-020-408-000-740-140	EBD Teacher	46,593.00
E-01-020-408-000-740-145	Sub Tchr Salary	24.00
E-01-020-408-000-740-146	Sub Non-Lic Class/Inst Sal	175.76
E-01-020-408-000-740-161	Certified Paraprofessional	21,083.64
E-01-020-408-000-740-161	Certified Paraprofessional	2.15
E-01-020-411-000-740-140	Lic Classroom Tchr	36,832.56
E-01-020-411-000-740-145	Sub Tchr Salary	168.00
E-01-020-411-000-740-161	Certified Paraprofessional	70.03
E-01-020-416-000-740-140	Lic Classroom Tchr	23,506.05
E-01-020-416-000-740-152	Speech/Language Pathologist	17,677.22
E-01-020-416-000-740-161	Certified Paraprofessional	6,288.58
E-01-020-416-000-740-161	Certified Paraprofessional	77.36
E-01-020-416-000-740-161	Certified Paraprofessional	144.38

E-01-020-620-000-000-146	Sub Non-Lic Class/Inst Sal	116.00	
E-01-020-710-000-000-165	School Counselor	4,014.30	
E-01-030-401-000-740-152	Speech/Language Pathologist	17,677.21	
E-01-030-402-000-740-140	Lic Classroom Tchr	23,505.92	
E-01-030-402-000-740-161	Certified Paraprofessional	6,288.48	
E-01-030-402-000-740-161	Certified Paraprofessional	134.69	
E-01-030-402-000-740-161	Certified Paraprofessional	144.37	
E-01-030-402-000-740-174	DAPE	3,035.52	
E-01-030-407-000-740-140	Lic Classroom Tchr	61,270.00	
E-01-030-407-000-740-145	Sub Tchr Salary	72.00	
E-01-030-407-000-740-146	Sub Non-Lic Class/Inst Sal	101.40	
E-01-030-407-000-740-161	Certified Paraprofessional	11,397.28	
E-01-030-407-000-740-161	Certified Paraprofessional	15,958.08	
E-01-030-408-000-740-140	Jr Hi EBD Teacher Salary	12,277.44	
E-01-030-408-000-740-145	Sub Tchr Salary	24.00	
E-01-030-411-000-740-174	DAPE	3,035.53	
E-01-030-416-000-740-161	Certified Paraprofessional	22,245.75	
E-01-030-416-000-740-161	Certified Paraprofessional	91.57	
E-04-005-505-000-321-214	CE PERA	2,326.79	
E-04-005-570-000-321-141	KIDS CO Teacher Aide Salary	11,987.96	
E-04-005-570-000-321-141	KIDS CO Teacher Aide Salary	32,926.40	
E-04-005-570-000-321-210	KIDS CO FICA	917.11	
E-04-005-570-000-321-210	KIDS CO FICA	2,421.55	
E-04-005-570-000-321-214	KIDS CO PERA	899.10	
E-22-005-110-000-000-312	Admin Fees	2,424.00	
R-01-000-000-000-628-405	Carl Perkins	6,923.03	
R-22-000-000-000-000-089	Dental Retiree Premiums	1,101.54	
R-22-000-000-000-000-089	Dental Retiree Premiums	1,101.54	
R-22-000-000-000-000-090	Dental Employee Premiums	3,951.93	
R-22-000-000-000-000-090	Dental Employee Premiums	3,951.93	
R-22-000-000-000-000-091	Dental Employer Premiums	921.09	
R-22-000-000-000-000-091	Dental Employer Premiums	921.09	
R-22-000-000-000-000-092	Interest Earnings	5,974.56	
B-01-101-000	Cash & Cash Equiv		
B-01-101-000	Cash & Cash Equiv		
B-01-101-000	Cash & Cash Equiv		
B-01-206-000	Other Accts Payable		
B-01-206-000	Other Accts Payable		
B-01-206-000	Other Accts Payable		
B-22-101-000	Checking-Dental Flex		
B-22-101-000	Checking-Dental Flex		
B-22-101-000	Checking-Dental Flex		
B-22-101-000	Checking-Dental Flex		
B-22-206-000	Other Accts Payable		
E-01-005-400-000-372-305	IEP ADMIN FEE		
Total		<u><u>1,510,599.94</u></u>	<u><u>1,510,599.94</u></u>

Adjusting Journal Entries JE # 108

Smart

Client Do Not Post: Import smart entry #8438

E-01-005-760-000-737-365	Interdept Transport	1,200.00	
E-01-005-760-000-720-365	Trans Chargebacks		1,200.00
Total		<u><u>1,200.00</u></u>	<u><u>1,200.00</u></u>

Adjusting Journal Entries JE # 109

Smart

Client Do Not Post: Import entry #8448

B-01-461-000	Committed Fund Balance	30.05	
B-01-422-000	Unreserved/Undesig		30.05

Total		<u><u>30.05</u></u>	<u><u>30.05</u></u>
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Adjusting Journal Entries JE # 110

Smart

Client Do Not Post: Import smart entry #8449

R-01-000-000-000-000-211	General Ed Aid	11,728.61	
R-01-000-000-000-740-360	State Aid Special Ed	1,879.16	
B-01-121-000	DUE FROM DEPT OF ED		12,727.37
R-01-000-000-000-000-227	Abatement Aid		880.40

Total		<u><u>13,607.77</u></u>	<u><u>13,607.77</u></u>
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Adjusting Journal Entries JE # 111

Smart

Client Do Not Post: Import smart entry #8455

E-01-005-810-112-000-330	Solar Garden Electricity	25,687.55	
B-01-206-000	Other Accts Payable		25,687.55

Total		<u><u>25,687.55</u></u>	<u><u>25,687.55</u></u>
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Adjusting Journal Entries JE # 112

Smart

Client Do Not Post: Import smart entry # 8459

B-06-101-000	BLD CONST CASH	125,845.00	
E-01-005-865-000-347-185	LTFM Phys Haz Other Salary	13,555.26	
E-01-005-865-000-347-305	LTFM Phys Haz Consulting	5,716.11	
E-01-005-865-000-347-401	LTFM Phys Hzrd Supplies	159.16	
E-01-005-865-000-349-185	LTFM Oth Haz Other Salary	3,823.99	
E-01-005-865-000-349-305	LTFM Oth Haz Consult/Fees For Svc	10,282.09	
E-01-005-865-000-349-401	LTFM Oth Haz Sup/Mat Non-Instr.	334.50	
E-01-005-865-000-352-185	LTFM Environments Other Salary	30,750.53	
E-01-005-865-000-352-305	LTFM Environmental Consult/Fees For Svc	8,594.47	
E-01-005-865-000-358-185	LTFM Absestos Other Salary	7,174.50	
E-01-005-865-000-358-305	LTFM Absestos Consult/Fees For Svc	2,825.50	
E-01-005-865-000-363-185	LTFM Fire Safety Other Salary	11,061.94	
E-01-005-865-000-363-305	LTFM Fire Safety Consult/Fees For Svc	12,357.51	
E-01-010-865-000-347-305	LTFM Phys Haz Consult	146.36	
E-01-010-865-000-347-401	LTFM Phys Haz Sup/Mat Non-Instr.	1,490.00	
E-01-010-865-000-363-305	LTFM Fire Safety Consult/Fees For Svc	971.90	
E-01-010-865-000-363-401	LTFM Fire Safety Sup/Mat Non-Instr.	797.08	
E-01-011-865-000-347-305	LTFM Phys Haz Consult/Fees For Svc	2,328.43	
E-01-011-865-000-347-401	LTFM Phys Haz Sup/Mat Non-Instr.	4,706.90	
E-01-011-865-000-363-305	LTFM Fire Safety Consult/Fees For Svc	2,126.41	
E-01-011-865-000-363-401	LTFM Fire Safety Sup/Mat Non-Instr.	1,287.35	
E-01-020-865-000-347-305	LTFM Phys Haz Consult/Fees For Svc	1,397.78	
E-01-020-865-000-349-305	LTFM Oth Haz Consult/Fees For Svc	559.42	
E-01-020-865-000-363-305	LTFM Fire Safety Consult/Fees For Svc	3,312.81	
E-01-020-865-000-363-401	LTFM Fire Safety Sup/Mat Non-Instr.	85.00	
B-01-101-000	Cash & Cash Equiv		125,845.00
E-06-005-865-000-347-185	Sal-Other		13,555.26
E-06-005-865-000-347-305	LTFM Phys Haz Consulting		5,716.11
E-06-005-865-000-347-401	LTFM Phys Haz Supplies		159.16
E-06-005-865-000-349-185	Sal-Other		3,823.99
E-06-005-865-000-349-305	LTFM Oth Haz Fees		10,282.09
E-06-005-865-000-349-401	LTFM Oth Haz Supplies		334.50
E-06-005-865-000-352-185	Sal-Other		30,750.53
E-06-005-865-000-352-305	LTFM Environmental Consultants		8,594.47
E-06-005-865-000-358-185	Sal-Other		7,174.50
E-06-005-865-000-358-305	LTFM Asbestos Consultants		2,825.50
E-06-005-865-000-363-185	Sal-Other		11,061.94
E-06-005-865-000-363-305	LTFM Fire Safety Consultants		12,357.51
E-06-010-865-000-347-305	LTFM Phys Haz Consulting		146.36

E-06-010-865-000-347-401	LTFM Phys Haz Supplies		1,490.00
E-06-010-865-000-363-305	LTFM Fire Safety COnsultants		971.90
E-06-010-865-000-363-401	LTFM Fire Safety Consultants		797.08
E-06-011-865-000-347-305	LTFM Phys Haz Consultants		2,328.43
E-06-011-865-000-347-401	LTFM Phys Haz Supplies		4,706.90
E-06-011-865-000-363-305	LTFM Fire Safety Consultants		2,126.41
E-06-011-865-000-363-401	LTFM Fire Safety Supplies		1,287.35
E-06-020-865-000-347-305	LTFM Phys Haz Consultants		1,397.78
E-06-020-865-000-349-305	LTFM Oth Haz Consultants		559.42
E-06-020-865-000-363-305	LTFM Fire Safety Consultants		3,312.81
E-06-020-865-000-363-401	LTFM Fire Safety Supplies		85.00
Total		<u><u>251,690.00</u></u>	<u><u>251,690.00</u></u>
	Total Adjusting Journal Entries	<u><u>12,592,055.74</u></u>	<u><u>12,592,055.74</u></u>
	Total All Journal Entries	<u><u>12,592,055.74</u></u>	<u><u>12,592,055.74</u></u>

Member Karl Keup introduced the following resolution and moved its adoption, which motion was seconded by Member Matt Lonz:

RESOLUTION DESIGNATING COMBINED POLLING PLACE

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 716 (Belle Plaine), Minnesota (the District) as follows:

It is hereby found, determined and declared as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the Board may designate combined polling places at which the voters in those precincts may vote in District elections when no other election is being held in the District.
2. Taking into account both geographical and population distribution, the Board hereby designates the following combined polling place, which is at a location designated for use as a polling place by the county or municipality, to serve the precincts identified below for use in a District election when no other election is being held:

Combined Polling Place:
Belle Plaine Government Center
218 North Meridian Street
Belle Plaine, Minnesota 56011

District Precincts:
All District Precincts

3. The Clerk is directed to give nonforwardable mailed notice stating any new combined polling place location to every affected household with at least one registered voter at least twenty-five (25) days before the next District election when no other election is being held. The Clerk is directed to immediately forward to the county auditors any notice that is returned as undeliverable.
4. The Clerk is directed to file a certified copy of this resolution with the county auditors within thirty (30) days of the date of its adoption.
5. A single set of election judges shall be appointed to serve in each combined polling place.

Upon vote being taken thereon, the following voted in favor thereof:

Terry Morrison, Matt Lonz, Karl Keup, Tracy O'Brien, Terry Kahle

and the following voted against the same:

N/A

whereupon the resolution was declared duly passed and adopted.

CERTIFICATION OF MINUTES RELATING TO COMBINED POLLING PLACES

Issuer: Independent School District No. 716 (Belle Plaine), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on November 25, 2019, at 6:00 p.m., at the School District offices.

Members present: Terry Morrison, Matt Lenz, Karl Koup, Tracy O'Brien,
Terry Kahle

Members absent:
Amanda Gregory

Documents attached:

Minutes of said meeting (including): RESOLUTION DESIGNATING COMBINED POLLING PLACE

I, the undersigned, being the duly qualified and acting recording officer of the public corporation referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting; and that said meeting was duly held by the governing body at the time and place and was attended throughout by members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer this 25th day of November, 2019.

Terry R. Kahle Board Chair
School District Clerk

Belle Plaine Public Schools
Land Bids

Proposals are for per acre/per year:

Bidder	2020	2021	2022
Robert and Christopher Schultz	\$ 210.00	\$ 210.00	\$ 210.00

73 Total Acres

BELLE PLAIN

World's Best Workforce Plan
2019-20

Belle Plaine Demographics (18-19)



Race/Ethnicity	Count	Percent
Hispanic or Latino	82	5.0%
American Indian or Alaska Native	6	0.4%
Asian	31	1.9%
Black or African-American	25	1.5%
Native Hawaiian or other Pacific Islander	4	0.2%
White	1,411	86.7%
Two or more races	68	4.2%
All students	1,627	100.0%

	Count	Percent
English learner	21	1.3%
Special education	292	17.9%
Free/Reduced-Price meals	319	19.6%
Homeless	4	0.2%

BELLE PLAINE



What is the World's Best Workforce Plan?

The WBWF plan is driven by the state but left up to districts to set their own measures in each of the required areas. The required areas to examine are based on legislated guidelines, we must address the following goals in this plan:

- All students ready for kindergarten
- All students in third grade achieving grade-level literacy
- Close the achievement gap between all groups
- All students graduate from high school
- All students career and college ready by graduation

BELLE PLAINE

2018-2019 All Students Ready for Kindergarten



Goal:

- 65% of students will reach the 40th percentile or above (nationally) based on benchmarks as determined by FASTBridge Learning aMath and aReading Assessments by the end of Kindergarten, May 2019.

Did we meet the goal?

- The goal was met in Math, with 78% of our students meeting benchmarks in aMath; however, we fell just short in reading with 62% of kindergarteners meeting proficiency on the aReading benchmarks.

All Students Ready for Kindergarten



2018-2019 Data

Percent of Students Meeting Benchmark Proficiency in a Math and aReading				
FASTBridge	2018 aMath Benchmark Criterion Referenced	2019 aMath Benchmark Criterion Referenced	2018 aReading Benchmark Criterion Referenced	2019 aReading Benchmark Criterion Referenced
	Percent of Students	Percent of Students	Percent of Students	Percent of Students
K	51	78	60	62
1	85	74	56	48
2	85	94	59	65

Goal:

70% of our kindergarten and first grade students will be score at the 30th percentile or above on FASTBridge Early Reading and Math by May, 2020.

Plan:

- PK-2 PLC Work: Learning Target, Feedback, Assessments, Intervention
- Begindergarten
- Expansion of Wrap-Around Program
- Analysis of students who attended preschool in Belle Plaine
- Daily 5 - Balanced Literacy Process
- Technology Embedded Instruction and Support
- Reading Corp for PreK
- Small groups for assessments

2018-2019 All Students in Third Grade Achieving Grade Level Literacy



Goal:

Third grade students in Belle Plaine will score at least 10% higher than the state average determined by the MCAIII/MTAS (state accountability assessment) in Reading by May, 2019.

Did we meet the goal?

59.7% of our third grade students were proficient on the Minnesota Comprehensive Assessment in Reading in Spring of 2019. The state average on the MCA Reading for 3rd graders in 2019 was 55%

BELLE PLAINE



All Students in Third Grade Achieving Grade Level Literacy

MCA Reading Proficiency in Grade 3

	BP	State
2018	65.8%	56.2%
2019	59.7%	55%

MCA Reading Proficiency District - Wide

	BP	State
2018	63.1%	60.4%
2019	63.5%	59.7%

Goal:

Third grade students in Belle Plaine will score at least 5.7% higher than the state average on the MCAIII/MTAS in Reading, by May 2020.

Plan:

- PLC work - Intentional focus on student data and interventions
- Balanced Literacy--3-6--4th Year
- Technology Embedded Instruction and Support
- Small group interventions within literacy block

2018-2019 Close the Achievement Gap Among All Groups



Goal:

We will reduce the gap in proficiency between our students of color and our white students and those in FRP and those not in FRP by 3% as based on MCA/MTAS (student accountability assessment) Reading and Math. This is an ongoing, consistent goal moving forward.

Did we meet the goal?

- 39.7 % of our students in Free/Reduced program were proficient on the Math MCAIII/MTAS in 2019. This is 3.4% higher than our students tested in 2018.
- 47.3% of our students in F/R program were proficient on the Reading MCAIII/MTAS in 2019. This is 2.6% higher than our students tested in 2019.

Close the Achievement Gap Among All Groups



Math Proficiency	BP	State
Receiving F/R Lunch	39.7%	34.6%
Not receiving F/R Lunch	58.4%	67.7%

Goal:

We will reduce the achievement gap between our students in the FRP and those not by 3% on the MCA/MTAS by May, 2020.

Plan:

- PLC work - Purpose, Feedback, Assessment, Intervention
- Balanced Literacy (K-6)--4th Year
- Advisory Time (7-12)--3rd Year
- Course/Pathway Additions/ApexLearning--4th Year
- Implementation of ENVoY (classroom management)-2nd year
- Coding programs K-9--3rd Year
- Attention to equal access to academics and activities
- Connect Programming
- Capture rate of our preschool program remains at 60% or higher
- SEL Programming

Reading Proficiency	BP	State
Receiving F/R Lunch	47.4%	40.6%
Not receiving F/R Lunch	67.3%	70.9%

2018-2019 All Students Career and College Ready by Graduation



Goal:

Student's overall average composite score will be no more than .5 point from the state average composite score on the ACT + Writing annually.

Did we meet the goal?

	2016	2017	2018	2019
Belle Plaine	20.2	20.7	20.5	21.0
State	21.1	21.5	21.3	21.4

BELLE PLAIN

All Students Career and College Ready by Graduation



- The average composite ACT + Writing score of our graduating class of 2019 was 21.0 compared to 20.5 composite score of the graduating class of 2018.

The average composite score of 2019 graduates in the state was 21.4

- We offered students the option to take the ACT + Writing, Accuplacer or ASVAB assessment on the district-wide college and career readiness testing date last year.

Goal:

Students overall average district composite will be at or above state average on the ACT + Writing.

Plan:

- Advisory Time
- Course Offerings: Online Apex options, CIS, AP
- Vocational Opportunities- SWM Ed Coop,
- College Recruiter Visits and College Fair
- ACT Prep
- PreACT Assessment for 9th grade
- 6 year planning process- pathways and internships

2018-2019 All Students Graduate



Goal:

Belle Plaine Schools will continue to maintain a high school graduation rate of at least 8% above the state average.

Did we meet the goal?

Belle Plaine's graduation rate was 88.7% in 2018. This is 5.5% above the state average.

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2018-2019 All Students Graduate

The four-year graduation rate cohort model shows the number of students graduating from high school within four years of entering their freshman year.

Year	Grad Rate	State Avg
2014	93.3%	81.2%
2015	89.1%	81.9%
2016	89.5%	82.5%
2017	91.8%	82.7%
2018	88.7%	83.2%

**These numbers reflect any student who started school at Belle Plaine as a 9th grader regardless of where they are enrolled as seniors.

Goal:

We will continue to maintain a graduation rate of at least 8% above the state average.

Plan: Keeping the students in Belle Plaine

- College in the School Course Offerings
- Course Offerings (Math, Coding, Online, AP)
- PSEO
- Grading for Learning - accurately reporting student achievement and feedback for further learning
- Advisory time scheduled for intervention and support
- Providing safe and friendly learning environment - PBIS and SEL

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