

Agenda

1. **CALL TO ORDER** (*Action*)
2. **APPROVAL OF GENERAL MEETING AGENDA** (*Action*)
3. **AUDIENCE OPPORTUNITY TO SPEAK** (*Information*)
4. **APPROVAL OF CONSENT AGENDA** (*Action*)
 - 4.1. General Board Meeting Minutes from December 14, 2023
 - 4.2. Routine Human Resources Activities for January 25, 2024
 - 4.3. Approval of Monthly Financial Report – November 2023
 - 4.4. Approval of Lawn Maintenance Service Agreement
 - 4.5. Authorization of Issuance of Individual Procurement Cards (P-Cards)
 - 4.6. Revision of Approval of Local Collaborative Time Study Sub-Contractor Agreement with Hennepin County
 - 4.7. Approval of Community Partner Agreement between Intermediate District 287 and YWCA Twin Cities
5. **SHARE THE SUCCESS & RECOGNITION – (20 minutes)** (*Information*)
 - 5.1. Spotlight: Northern Star Online (NSO)
 - 5.2. Thank you to departing School Board Members.
6. **BUSINESS SERVICES & LABOR RELATIONS REPORT – (40 minutes)**
 - 6.1. Financial Report (*Action*)
 - 6.1.1. FY23 Audit - Auditor Presentation
7. **SUPERINTENDENT'S REPORT - (15 minutes)**
 - 7.1. Superintendent Doud will introduce Brian Schultz, Executive Director of Business Operations. (*Information*)
 - 7.2. Intermediate Teacher Residency Apprenticeship Collaborative (ITRAC) Update (*Action*)
8. **INSTRUCTIONAL REPORT - None**
9. **BUSINESS SERVICES & LABOR RELATIONS REPORT - (20 minutes)** (*continues*)
 - 9.1. Facilities Report - None
 - 9.2. Financial Report
 - 9.2.1. Approval of Routine Monthly Finance Report (*Action*)
 - 9.3. Human Resource Report - None
10. **BOARD BUSINESS - (30 minutes)** (*Information*)
 - 10.1. Policy Review & Revision
 - 10.1.1. Policy 501 School Weapon Policy
 - 10.1.2. Policy 532 Involvement of Crisis Teams and Use of Peace Officers to Remove Students with IEPs from School Grounds
 - 10.1.3. Policy 515 Protection and Privacy of Pupil Records
 - 10.2. Board Reports
 - 10.2.1. Chair Report - None

- 10.2.2. AMSD Report
 - 10.2.2.1. January 2024 AMSD Connections Newsletter
- 10.3. District News
 - 10.3.1. School Board Calendars 2024
 - 10.3.2. January 25, 2024, Board Event Calendar
 - 10.3.3. 2023-2024 Get on the Bus & Local 2209 Schedule
- 10.4. Once Around the Table
- 11. **Closed Session:** Negotiations *(Information)*
- 12. **ADJOURNMENT**

Racial Equity Impact Analysis Tool

287 RACIAL EQUITY IMPACT ANALYSIS TOOL



Purpose

This tool ensures that racial equity is front-and-center in discussions and prompts leaders to examine how BIPOC and low wealth communities may be affected by a proposed action or decision of the district.

Instructions

Use the Tool: Have this tool available during any meeting where decisions are being made

- **Part 1 - Discussion:** Use the guiding questions to facilitate the racial equity discussion
- **Part 2 - Answer Racial Equity Impact Analysis Questions:** Before a decision is made, respond to the four equity impact analysis questions within your meeting agenda
- **Part 3 - Reflect:** Reflect on and recognize your own racial bias, as well as the presence and role of whiteness

Part 1: Discussion

Use the below guiding questions to facilitate a discussion about race equity impact

Guiding Questions

1. Are multiple racial perspectives involved in the planning? Are participants racially diverse? Were the groups most impacted by the decision included in the discussion?
2. In what ways are we maintaining status quo or advancing race equity? What could be done differently to better support or advance racial equity efforts?
3. Who is advantaged? Who is disadvantaged? Are decisions based on the majority or those at the margins?
4. In what ways does colorblindness exist?
5. How do you know the audience is communicated with in ways that will make sense through *their* lens?
6. In what ways are other marginalized people impacted?

Part 2: Answer Racial Equity Impact Analysis Questions

1. **Who participated in completing this analysis?**
2. **What are the racial equity impacts of this decision?**
3. **Who will benefit from and/or be burdened by this decision?**
4. **Are there strategies to mitigate any unintended consequences of this decision?**

Part 3: Reflect

1. Place yourself on the Compass. What feelings came up for you during the planning?
2. What role did your race, experiences, or bias have in the conversation?
3. What aspects of whiteness showed up for you or were observed in others? ([Bellevue Guide](#))

DISTRICT 287 GENERAL MEETING OF THE BOARD
Intermediate District 287
December 14, 2023
MINUTES

1. CALL TO ORDER

Chair Brakke called the general meeting to order at 6:31 PM in the District Service Center Boardroom and by the use of District 287 Teleconferencing. Board Director Kunz recited Intermediate District 287 mission statement: "The mission of Intermediate District 287 is to be the premier provider of innovative specialized services to ensure that each member district can meet the unique learning needs of its students."

A Roll Call was taken, and a quorum was declared with 9 member districts represented and the following Board members in attendance:

286	Brooklyn Center	Ruthie Dallas
273	Eden Prairie	Kim Ross
273	Edina	Michael Birdman
270	Hopkins	Shannon Andreson
278	Orono	Michèle Kunz
279	Osseo	Jackie Mosqueda-Jones
280	Richfield	Crystal Brakke
281	Robbinsdale	ReNae Bowman
283	St. Louis Park	Anne Casey
284	Wayzata	Sarah Johansen

Absent: 276/Remucal, 283/Casey, and 277/Marty

Guests:

287 Administration: Superintendent Doud, Dr. Tonya Allen, Melissa Brateng, Mae Hawkins, Ben Magras, Camille Hepola, Dr. Elisabeth Lodges Rogers, Mae Hawkins, Kevin Witherspoon, Kiarra Zackery, Dr. Jon Voss, Gloria Wilder, and Wauneen Denson-Mgeni

287 Staff Members: Melissa Alshouse, Amanda Klutman, Mrs. Tay, and Shawn Garvey

2. APPROVAL OF GENERAL MEETING AGENDA

The general meeting agenda was presented for approval. *Motion by Ruthie Dallas, seconded by ReNae Bowman, approve the meeting agenda. All in favor. No votes against. Motion carried.*

3. OPEN FORUM FOR COMMUNITY COMMENTS - None

4. APPROVAL OF CONSENT AGENDA

The Consent Agenda was presented for approval. The Consent Agenda included the General Meeting of the Board Minutes from November 9, 2023, Routine Human Resources Activities for December 14, 2023, Approval of Monthly Finance Report - October 2023, Approval of Award of Roofing Bid, Approval of Solar Agreement, Approval of Nearpod/Flocabulary Agreement, Approval of Mental Health Innovation Grant, and Authorization of Issuance of Individual Procurement Cards (P-Cards). *Motion by Jackie Mosqueda-Jones, seconded by Kim Ross, to approve the Consent Agenda as presented. All in favor. Motion carried unanimously.*

5. SHARE THE SUCCESS & RECOGNITIONS

Amanda Klutman, Principal of Care & Treatment, introduced Melissa Alshouse and Mrs. Tay, instructors in the Care & Treatment Program. They presented a short video on Marquis, who recently graduated from the program.

Dr. Elisabeth Lodge Rogers, Assistant Superintendent, introduced Michele Wolff as the "Above and Beyond" award winner for December 2023. This award recognizes exceptional dedication and outstanding contributions. Michele expressed her heartfelt gratitude towards the students, staff, and administration and thanked Superintendent Doud and the School Board.

6. SUPERINTENDENT'S REPORT

Jon Voss, Director of Teaching & Learning, and Kiarra Zackery, Director of Equity & Inclusion, presented the American Indian Parent Advisory Committee and Program Plan.

Superintendent Doud, Dr. Elisabeth Lodge Rogers, Assistant Superintendent, Dr. Tonya Allen, Executive Director of Student Support, Ben Magras, Executive Director of Leadership and Learning, and Kiarra Zackery, Director of Equity & Inclusion, provided a detailed and comprehensive report and recommended approval on the proposed 2024-2029 Strategic Plan. *Motion by Shannon Andreson, seconded by ReNae Bowman, to approve the 2024-2029 Strategic Plan as presented. All in favor. Motion carried unanimously.*

Superintendent Doud presented and recommended approval of the 2024-2025 District Calendar. *Motion by Sarah Johansen, seconded by Michèle Kunz, to approve the 2024-2025 District Calendar as presented. No votes against. Motion carried.* Intermediate District 287 works to align our calendar best to our 12 member school districts' calendars. The school board approved the 2024-2025 school calendar. [2024-2025 Intermediate District 287 School Calendar](#)

7. INSTRUCTIONAL REPORT

Ben Magras, the Executive Director of Leadership and Learning, provided an update on enrollment for the 2023-2024 school year.

Ben Magras, Executive Director of Leadership and Learning, and Dr. Jon Voss, Director of Teaching and Learning, provided and recommended approval of the World's Best Workforce Plan. *Motion by Jackie Mosqueda-Jones, seconded by Kim Ross, to approve the World's Best Workforce Plan as presented. No votes against. Motion carried.*

8. BUSINESS SERVICES & LABOR RELATIONS REPORTS

Facilities Report - None

Financial Report

Mae Hawkins, Executive Director of Business Services, and Gloria Wilder, Director of Finance, presented and recommended approval of the unaudited financial report for FY23. The overall fund balance on June 30, 2023, was \$7,484,036 or (8.60%). *Motion by Shannon Andreson, seconded by Ruthie Dallas, to approve the unaudited fund balance for FY23 as presented. All in favor. Motion carried unanimously.*

Human Resources Report - None

9. BOARD BUSINESS

Policy Review & Revision - None

Chair Report

Board Chair Brakke informed Board members that she will assign a nominating committee by December 25. Also, Chair Brakke briefly provided an update that we have seven 287 Board members' terms up on December 31.

Chair Brakke and Board members thanked Mae Hawkins, Executive Director of Business Services, for her many years of service and congratulated her on her upcoming retirement.

AMSD Report

Board Chair Brakke provided an update on the AMSD conference.

Once Around the Table

10. ADJOURNMENT

Motion was heard and seconded to adjourn the meeting. Meeting adjourned at 9:16 PM.

The next general meeting will be held on January 25, 2024, at 6:30 PM in the District Service Center Boardroom and by Teleconference.

Submitted by
Wauneen Mgeni
Secretary to the Board

Signed: Chair _____

Clerk _____

Date _____

Date _____

Intermediate District 287

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ROUTINE HUMAN RESOURCES ACTIVITIES FOR THE INTERMEDIATE DISTRICT 287 SCHOOL BOARD January 25, 2024

New Hires					
Name	Position	Department or Site	Reason for Opening	Effective Date	FTE
Clifford Bailey	Educational Support Professional	Ann Bremer Education Center	Leave of Absence: C. Tchokouagam Med	01/03/2024	.875
Quasha Burt	Educational Support Professional	North Education Center	Additional Enrollment	12/13/2023	.875
Anne Dombrock	Educational Support Professional	North Education Center	Additional Enrollment	12/13/2023	.875
Michael Doege	Facilities Maintenance Worker	North Education Center	Resignation: V. Brazell	01/10/2024	.875
*Annette Guzman Flores	Administrative Support IV - 10 month	North Education Center	Resignation: V. Garland	01/08/2024	1.0
Rachel Gylling	Administrative Support IV	Northern Star Online	Additional Enrollment	01/17/2024	1.0
Essence Jasper	Educational Support Professional	South Education Center	Additional Enrollment	12/13/2023	.875
*Rocio Julian	Administrative Support IV	Northern Star Online	Additional Enrollment	01/22/2024	1.0
Hailey Lambres	Educational Support Professional	South Education Center	Additional Enrollment	01/03/2024	.875
Aryonna Logan	Educational Support Professional	North Education Center	Additional Enrollment	01/03/2024	.875
Teeboy Manyeah	Educational Support Professional	North Education Center	Additional Enrollment	12/13/2023	.875
Terica Mason	Educational Support Professional	North Education Center	Additional Enrollment	01/03/2024	.875
Marie Mitchell	Educational Support Professional	North Education Center	Additional Enrollment	01/10/2024	.875
Quandalyn Moore	Educational Support Professional	South Education Center	Additional Enrollment	01/03/2024	.875
Annessa Pedersen	Educational Support Professional	South Education Center	Additional Enrollment	01/10/2024	.875
Nicole Quigley	Administrative Support IV	Finance	Retirement: J. Thomas	01/10/2024	1.0
Jalissa Williams	Educational Support Professional	West Education Center	Additional Enrollment	01/10/2024	.875
Arteal Haggins	Educational Support Professional	Ann Bremer Education Center	Retirement B. Deckert	01/03/2024	.875
Gretchen Treise	Educational Support Professional	Ann Bremer Education Center	Additional Enrollment	01/03/2024	.875
Sarah George	Educational Support Professional	North Education Center	Additional Enrollment	01/17/2024	.875

*Current Employee

Temporary Hiring Agreement: Northern Star Online

Name	Position	Department or Site	Effective Date	End Date
Adam C Tyhurst	Instructor Math	Northern Star Online	12/01/2023	06/30/2024
Micah C Degner	Instructor Math	Northern Star Online	12/07/2023	06/30/2024
Bradley J Kobilka	Instructor Biology	Northern Star Online	12/15/2023	06/30/2024
Lee G Moen	Instructor Business	Northern Star Online	12/19/2023	06/30/2024
Joshua F Ausman	Instructor Art	Northern Star Online	12/20/2023	06/30/2024
Ryan J Brown	Instructor Math	Northern Star Online	12/20/2023	06/30/2024
Kari O Halker-Saathoff	Instructor Art	Northern Star Online	12/22/2023	06/30/2024
Jay M Katzenmeyer	Instructor Math	Northern Star Online	12/22/2023	06/30/2024
Katie A Parker-Riccio	Instructor Communication Arts/Literature	Northern Star Online	12/22/2023	06/30/2024
Kaarin B Schumacher	Instructor Biology	Northern Star Online	12/22/2023	06/30/2024
John M Warren	Instructor Social Studies	Northern Star Online	12/22/2023	06/30/2024
Anthony R Maurer	Instructor World Studies	Northern Star Online	12/29/2023	06/30/2024
Rachelle R Munson	Instructor Business	Northern Star Online	12/29/2023	06/30/2024
Brandi L Bjorklund	Instructor Medical Careers	Northern Star Online	01/03/2024	06/30/2024
Andrea R Schmidt	Instructor Family and Consumer Science	Northern Star Online	01/03/2024	06/30/2024
Anthony DeCamillis	Instructor Social Studies	Northern Star Online	01/03/2024	06/30/2024
Gary Mansergh	Instructor Physics	Northern Star Online	12/19/2023	06/30/2024
Emily Firchau	Instructor Chemistry	Northern Star Online	01/05/2024	06/30/2024
Danielle Ward	Instructor Communication Arts/Literature	Northern Star Online	01/08/2024	06/30/2024
Ashley Hawker	Instructor Business	Northern Star Online	01/08/2024	06/30/2024
Sherah Regenold	Instructor Math	Northern Star Online	01/05/2024	06/30/2024
Nathan Hawker	Instructor Social Studies	Northern Star Online	01/09/2024	06/30/2024
Corinne Farmer	Instructor English Language Arts	Northern Star Online	01/08/2024	06/30/2024
Thomas Brandt	Instructor English Language Arts	Northern Star Online	01/05/2024	06/30/2024
Amelia Boulware	Instructor English Language Arts	Northern Star Online	01/05/2024	06/30/2024

Frederick Berg	Instructor Science	Northern Star Online	01/09/2024	06/30/2024
Rebecca Fritz	Instructor Science	Northern Star Online	01/05/2024	06/30/2024
Dyne Stephenson	Instructor Social Studies	Northern Star Online	01/05/2024	06/30/2024
Jason Willis	Instructor English Language Arts	Northern Star Online	01/05/2024	06/30/2024
Stephanie Haines	Instructor Communication Arts / Literature	Northern Star Online	01/09/2024	06/30/2024
Danielle Harris	Instructor Communication Arts / Literature	Northern Star Online	01/09/2024	06/30/2024
Bryan Farmer	Instructor Chemistry and Physics	Northern Star Online	01/10/2024	06/30/2024
Marissa Grodnick	Instructor Communication Arts / Literature	Northern Star Online	01/10/2024	06/30/2024
Heather Gilman	Instructor Science	Northern Star Online	01/10/2024	06/30/2024
Lynn Mercer	Instructor Spanish	Northern Star Online	01/08/2024	06/30/2024
Jennifer Pearson	Instructor Math	Northern Star Online	01/12/2024	06/30/2024
Melinda Bennett	Instructor Science	Northern Star Online	01/12/2024	06/30/2024
Bryan Coyle	Instructor Communication Arts / Literature	Northern Star Online	01/09/2024	06/30/2024
Vicki Andresen	Instructor Family and Consumer Science	Northern Star Online	01/16/2024	06/30/2024

Temporary Hiring Agreement: Tier 1 or Tier 2 Licenses

Name	Position	Department or Site	Reason for Opening	Effective Date	FTE
Tier 1 Hires					
Matthew Fistler	Visual Arts Teacher	North Education Center	Temporary License	01/02/2024	1.0

Extended Leaves of Absence:

Name	Position	Department or Site	Effective Date	End Date	FTE
Sharitta Clark	Educational Support Professional	South Education Center	12/11/2023	06/07/2024	.03125
Matthew Fistler	Educational Support Professional to accept a temporary licensed position	North Education Center	01/02/2024	06/07/2024	.875

Separations: Dismissal			
Name	Position	Department/Site	Effective Date
Javonte Williams	Educational Support Professional	North Education Center	12/11/2023
Gabrielle Warnsby	Educational Support Professional	Ann Bremer Education Center	12/19/2023
Tanner Wichmann	Administrative Support V	Mental Health and Family Engagement Department	01/02/2024

Separations: Resignations				
Name	Position	Department or Site	Reason (if internal movement)	Effective Date
Jasmine Mawolo	Educational Support Professional	North Education Center	Personal Reasons	12/19/2023
Zoe Massaquoi	Educational Support Professional	North Education Center	Personal Reasons	12/15/2023
Tamika Christopher	Educational Support Professional	Ann Bremer Education Center	Personal Reasons	01/02/2024
Richard Hall	Educational Support Professional	Ann Bremer Education Center	Personal Reasons	01/18/2024
Timothy Hoselton	Educational Support Professional	South Education Center	Personal Reasons	01/11/2024
Adrienne Heer	Sign Language Interpreter	Itinerant Services	Personal Reasons	01/16/2024
Marisa Nathan	Professional Learning Manager	Professional Learning Department	Personal Reasons	01/05/2024
Scott Wright	SIS Support Manager	Student Information Systems Department	Personal Reasons	12/22/2023
Vonetta Garland	Administrative Support IV	North Education Center	Personal Reasons	01/12/2024
Areanna Ash	Administrative Support IV	Northern Star Online	Personal Reasons	12/29/2023
Karen McDonough	Administrative Support IV	Student Information Services Department	Personal Reasons	01/03/2024
Annette Guzman Flores	Administrative Support V	Human Resources Department	To accept a Local 284 Administrative Support IV Position	01/08/2024

Separations: Retirements (Regular/Disability)			
Name	Position	Department or Site	Effective Date
Stanley Blanchard	Educational Support Professional	South Education Center	06/07/2024
Patricia Bergren	Educational Support Professional	PrairieCare Edina	03/29/2024
Laury Deerson	Educational Support Professional	Ann Bremer Education Center	08/30/2024

Other:				
RECOMMEND the Board's approval to credit Kari Castillo, EBD Instructor at North Education Center, with one (1) day of additional sick leave. This day has been donated by the staff member listed below who have authorized the District to reduce their individual sick leave balances by one (1) day.				
Kim Mackenzie				
RECOMMEND the Board's approval to credit Yulia Star, School Nurse at Ann Bremer Education Center, with five (5) days of additional sick leave. These days have been donated by the staff members listed below who have authorized the District to reduce their individual sick leave balances by one (1) day.				
Donor Name Withheld By Request	Gwen Tacheny	Rosalie Palan	Donor Name Withheld By Request	Evans Onchiri
RECOMMEND the Board's approval to credit Jennifer Gallagher, ASD Instructor at North Education Center, with three (3) days of additional sick leave. These days have been donated by the staff members listed below who have authorized the District to reduce their individual sick leave balances by one (1) day.				
Donor Name Withheld By Request	Lamin Khan	Becky Aish		
RECOMMEND the Board's approval to credit Molly Forrest, School Nurse at North Education Center, with two (2) days of additional sick leave. These days have been donated by the staff members listed below who have authorized the District to reduce their individual sick leave balances by one (1) day.				
Kim Mackenzie	Becky Aish			
RECOMMEND the Board's approval to credit Jessica Dale, Instructor VI for Itinerant Services, with four (4) days of additional sick leave. These days have been donated by the staff members listed below who have authorized the District to reduce their individual sick leave balances by one (1) day.				
Donor Name Withheld By Request	Tracy Mooney	Donor Name Withheld By Request	Donor Name Withheld By Request	

CONSENT AGENDA - RECOMMENDATION

Intermediate District 287
RESPONSIVE. INNOVATIVE. SOLUTIONS.

November Monthly Financial Reports

January 25, 2024

Author

Dana Trattles, Business Services Administrative Support
Brian Schultz, Executive Director of Business Services & Operations

Summary

The November Budget to Actual Comparison and other financial Reports for Board approval

- Revenues are at 42.1% of budget, this is below the prior two years percentages.
- Expenditures are at 29.2% of budget, this is below the prior two years percentages.
- Monthly disbursements totaled \$7,279,815.87 (\$4,437,943.14 through Accounts Payable and \$2,841,872.73 through Payroll).
- Regular Investments totaled \$32,289,382.51 including earned interest and dividends totaling \$125,810.57.
- 2022A LTFM Bond Investments had a total balance of \$3,879,421.95 and the activity for the month was interest earnings of \$4,587.09.
- Cash is higher than the two prior year's level.
- Enrollment Reports – November 2023 Actual ADM compared to Budget Planning and Prior Year (November 2022):
 - ALC – 245.53 ADM which is 15.53 above budget and 12.44 ADM above prior year.
 - Career & Technical Pathways – 63.35 ADM which is .35 above budget and 1.7 ADM above prior year.
 - Special Education – 472.54 ADM which is 19.45 below budget and 17.91 ADM above prior year.
 - Care & Treatment – 82.92 ADM which is 60.73 below budget and 29.26 ADM below prior year.
- Donations – Physical Therapy Equipment for Itinerant students and cash \$380.00.

The amounts shown for 2022-23 are as of the end of the fiscal year at June 30th, and are preliminary at this point. They reflect the normal month end which is basically on a cash basis without accrual entries. Numerous receivables and payables are calculated after year-end, and these amounts will continue to change up to and through the audit process.

Recommendation

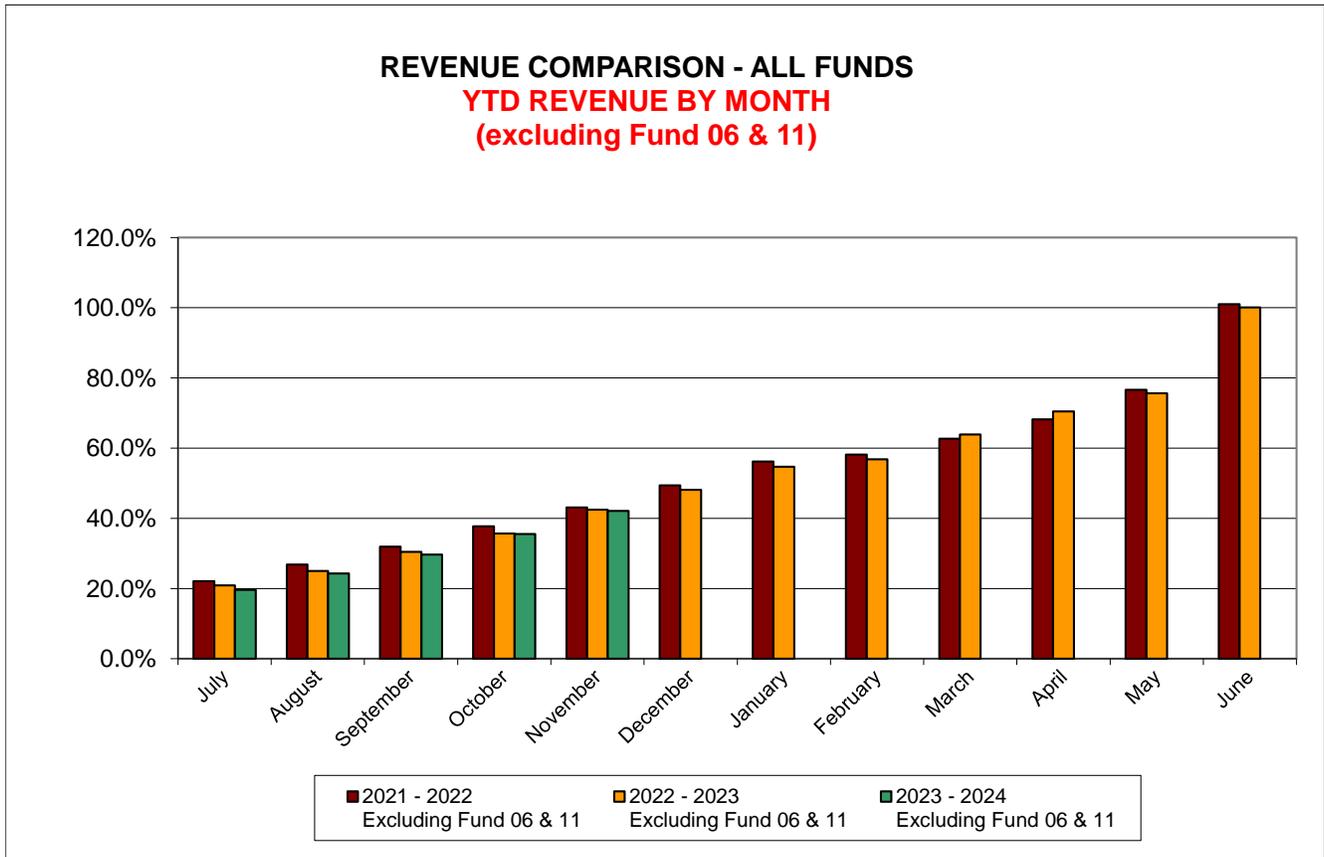
The Board approve the November Monthly Financial Reports.

DISTRICT 287
REVENUE COMPARISON

Month	2021 - 2022		2022 - 2023		2023 - 2024		2023 - 2024	
	Excluding Fund 06 & 11		Excluding Fund 06 & 11		Excluding Fund 06 & 11		Including Fund 06 & 11	
	\$	%	\$	%	\$	%	\$	%
	Amount	of Budget	Amount	of Budget	Amount	of Budget	Amount	of Budget
July	23,731,333	22.1%	23,192,942	20.9%	23,454,555	19.6%	23,464,011	19.6%
August	5,084,693	26.8%	4,486,051	25.0%	5,555,759	24.3%	5,573,415	24.3%
September	5,527,550	32.0%	6,032,596	30.4%	6,418,580	29.7%	6,424,193	29.7%
October	6,233,283	37.8%	5,841,372	35.7%	7,033,514	35.6%	7,048,381	35.6%
November	5,744,399	43.1%	7,490,646	42.4%	7,853,633	42.1%	7,858,220	42.2%
December	6,751,237	49.4%	6,260,247	48.1%				
January	7,295,217	56.2%	7,338,783	54.7%				
February	2,102,436	58.1%	2,303,833	56.8%				
March	4,917,443	62.7%	7,885,058	63.9%				
April	5,872,931	68.2%	7,250,156	70.4%				
May	9,107,048	76.6%	5,714,807	75.6%				
June	26,193,462	101.0%	27,134,282	100.1%				
TOTAL	108,561,032	101.0%	110,930,774	100.1%	50,316,040	42.1%	50,368,220	42.2%
BUDGET	107,471,010		110,842,085		119,404,332		119,459,332	

¹ excludes Funds 06 & 11 budgeted revenue of \$4,734,553

² excludes Funds 06 & 11 budgeted revenue of \$55,000



Board- Revenue/Expense Summary by Fund Report

November 2023-2024

Intermediate District No. 287

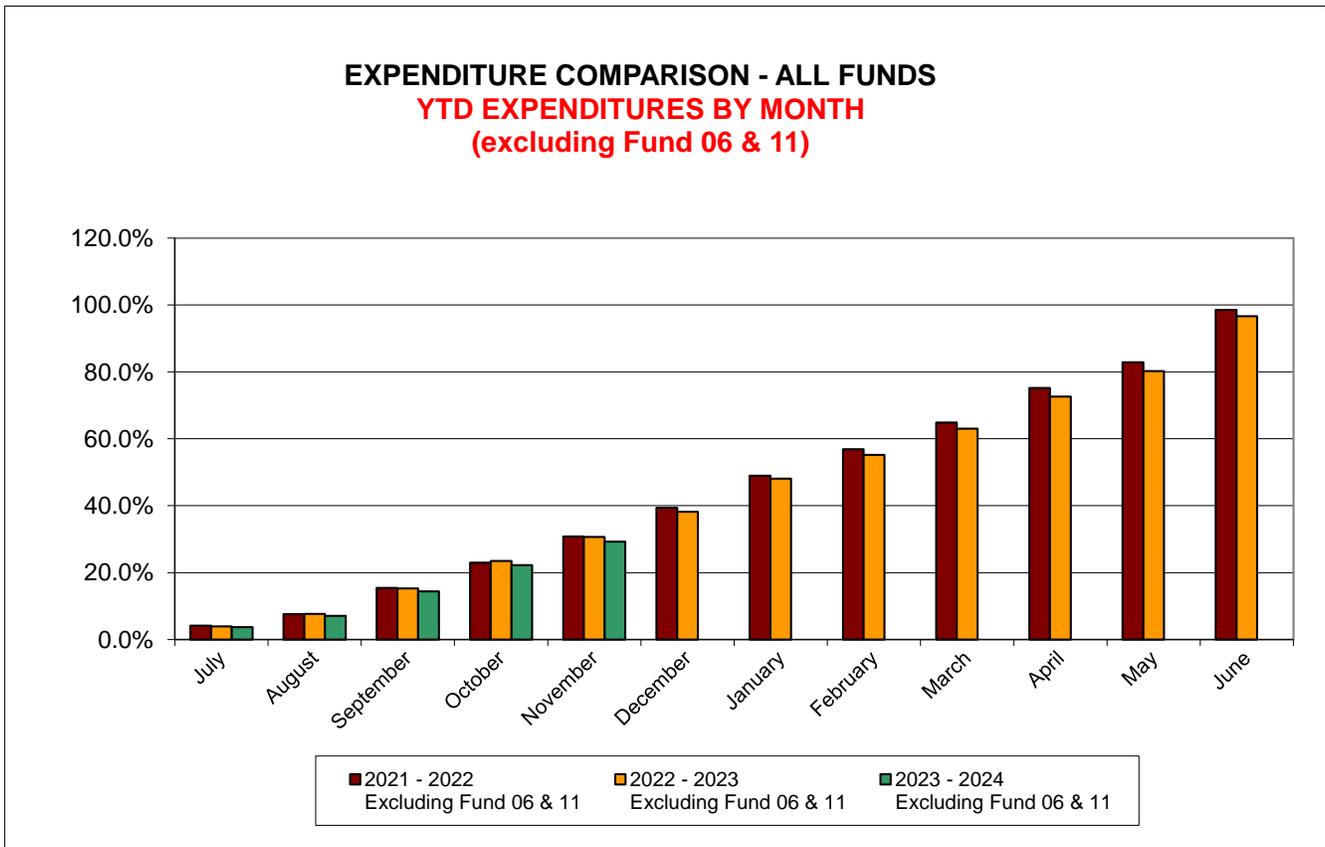
Revenue Fund	Prior YE Act	Budget	MTD Activity	YTD Activity	% Used	YTD Unrealized
01 - GENERAL FUND	16,594,878.91	17,634,728.00	469,925.32	5,359,393.11	30.39%	12,275,334.89
02 - FOOD SERVICE FUND	843,993.00	1,027,924.00	75,884.30	142,500.24	13.86%	885,423.76
04 - COMMUNITY SERVICE FUND	0.00	0.00	0.00	0.00		0.00
06 - BUILDING CONSTRUCTION FUND	0.00	0.00	0.00	0.00		0.00
07 - DEBT SERVICE FUND	8,727,596.68	8,924,990.00	84,685.58	5,078,099.34	56.90%	3,846,890.66
08 - TRUST FUND	0.00	0.00	0.00	0.00		0.00
10 - SCHOLARSHIP FUND	2,858.84	110.00	80.00	80.00	72.73%	30.00
11 - LTFM BOND FUND	4,728,829.75	55,000.00	4,587.09	52,180.01	94.87%	2,819.99
12 - ALC - ACADEMIC FUND	11,042,500.82	11,850,261.00	70,998.45	2,589,213.90	21.85%	9,261,047.10
13 - CAREER & TECH FUND	1,711,624.95	1,794,109.00	92,534.95	1,069,238.76	59.60%	724,870.24
14 - SPECIAL EDUCATION FUND	58,172,477.16	64,314,918.00	5,736,769.54	30,669,313.03	47.69%	33,645,604.97
20 - INTERNAL SERVICE FUND	612,445.43	619,000.00	58,013.52	201,195.98	32.50%	417,804.02
21 - SELF HEALTH INSURANCE FUND	13,199,338.39	13,225,000.00	1,264,441.59	5,204,860.64	39.36%	8,020,139.36
51 - STUDENT CLUB FUND	23,059.36	13,292.00	300.00	2,145.45	16.14%	11,146.55
Total Revenue	115,659,603.29	119,459,332.00	7,858,220.34	50,368,220.46	42.16%	69,091,111.54

DISTRICT 287
EXPENDITURE COMPARISON

Month	2021 - 2022		2022 - 2023		2023 - 2024		2023 - 2024	
	Excluding Fund 06 & 11		Excluding Fund 06 & 11		Excluding Fund 06 & 11		Including Fund 06 & 11	
	\$	%	\$	%	\$	%	\$	%
Month	Amount	of Budget	Amount	of Budget	Amount	of Budget	Amount	of Budget
July	4,493,228	4.1%	4,329,606	3.9%	4,424,027	3.7% ²	4,416,059	3.7%
August	3,753,484	7.6%	4,135,827	7.7%	3,954,604	7.1% ²	3,981,431	7.0%
September	8,447,438	15.4%	8,396,694	15.3%	8,668,867	14.4% ²	8,454,442	14.1%
October	8,194,961	23.0%	9,015,517	23.5%	9,257,161	22.2% ²	9,563,242	22.1%
November	8,523,649	30.8%	7,908,978	30.7% ¹	8,286,923	29.2% ²	8,295,358	29.1%
December	9,205,713	39.3%	8,310,856	38.2% ¹				
January	10,442,639	49.0%	10,876,386	48.1% ¹				
February	8,521,055	56.8%	7,802,263	55.2% ¹				
March	8,658,724	64.8%	8,659,691	63.0% ¹				
April	11,213,173	75.2%	10,529,808	72.6% ¹				
May	8,326,109	82.9%	8,408,779	80.2% ¹				
June	17,002,499	98.6%	18,041,489	96.6% ¹				
TOTAL	106,782,671	98.6%	106,415,894	96.6%	34,591,583	29.2%	34,710,531	29.1%
BUDGET	108,331,213		110,162,497 ¹		118,278,996 ²		119,473,327	

¹ excludes Funds 06 & 11 budgeted expenditures of \$346,290

² excludes Funds 06 & 11 budgeted expenditures of \$1,194,331



Board- Revenue/Expense Summary by Fund Report

November 2023-2024

Intermediate District No. 287

Expenditure Fund	Prior YE Act	Budget	MTD Activity	YTD Activity	% Used	YTD Unrealized
01 - GENERAL FUND	17,302,720.85	17,869,204.00	1,339,756.65	7,339,572.67	41.07%	10,529,631.33
02 - FOOD SERVICE FUND	843,993.00	1,027,924.00	71,380.90	300,678.44	29.25%	727,245.56
04 - COMMUNITY SERVICE FUND	0.00	0.00	0.00	0.00		0.00
06 - BUILDING CONSTRUCTION FUND	0.00	0.00	0.00	0.00		0.00
07 - DEBT SERVICE FUND	6,663,975.63	6,899,133.00	500.00	1,767,907.61	25.63%	5,131,225.39
08 - TRUST FUND	0.00	0.00	0.00	0.00		0.00
09 - AGENCY FUND	0.00	0.00	0.00	0.00		0.00
10 - SCHOLARSHIP FUND	924.77	7,956.00	319.95	3,341.66	42.00%	4,614.34
11 - LTFM BOND FUND	901,587.81	1,194,331.00	8,434.51	118,947.96	9.96%	1,075,383.04
12 - ALC - ACADEMIC FUND	11,091,023.89	12,022,196.00	882,184.48	3,783,836.46	31.47%	8,238,359.54
13 - CAREER & TECH FUND	1,796,507.00	2,025,332.00	171,775.20	510,636.16	25.21%	1,514,695.84
14 - SPECIAL EDUCATION FUND	56,771,373.61	64,447,034.00	4,815,168.65	17,020,915.51	26.41%	47,426,118.49
20 - INTERNAL SERVICE FUND	663,517.07	743,250.00	58,089.80	211,146.17	28.41%	532,103.83
21 - SELF HEALTH INSURANCE FUND	11,252,097.47	13,220,000.00	947,565.76	3,644,094.09	27.57%	9,575,905.91
51 - STUDENT CLUB FUND	29,760.78	16,967.00	181.98	9,454.44	55.72%	7,512.56
Total Expenses	107,317,481.88	119,473,327.00	8,295,357.88	34,710,531.17	29.05%	84,762,795.83

INTERMEDIATE DISTRICT 287
INVESTMENTS ON HAND
NOVEMBER 2023

#01-104-00 - Investments (General)

INSTITUTION	RATE OF RETURN (%)	DATE	ACTIVITY	AMOUNT INVESTED
PMA - MNTrust IS Account Balance	5.290			8,099.04
PMA - MNTrust Savings Deposit Account - Bell Bank	5.370			2,272,942.56
PMA - MNTrust Savings Dep. Acct. - Nexbank, SSB - ICS	5.400			26,203,790.91
PMA - MNTrust Term Series - DMB Community Bank, WI	5.391			240,200.00
PMA - MNTrust Term Series - First National Bank, ME	5.387			240,200.00
PMA - MNTrust Term Series - Cornerstone Banke, NE	5.391			240,000.00
PMA - MNTrust Term Series - Farmers & Merchants Union Bank,	5.384			240,100.00
PMA - MNTrust Term Series - ServisFirst Bank, FL	5.369			237,100.00
PMA - MNTrust Term Series - 5Star Bank, CO	5.399			237,050.00
PMA - MNTrust Term Series - EagleBank, VA	5.379			237,050.00
PMA - MNTrust Term Series - Western Alliance Bank, CA	5.366			237,050.00
PMA - MNTrust Term Series - Preferred Bank, NY	5.382			237,100.00
PMA - MNTrust Term Series - American Plus Bank, N.A., CA	5.390			237,050.00
PMA - MNTrust Term Series - Pacific National Bank, FL	5.362			237,100.00
PMA - MNTrust Term Series - Farmers Ins Group Fed Credit Uni	5.390			237,050.00
PMA - MNTrust Term Series - Modern Bank, National Assn, NY	5.482			236,900.00
PMA - MNTrust Term Series - Latino Community Credit Union, N	5.539			236,750.00
PMA - MNTrust Term Series - First Central Credit Union, TX	5.425			237,000.00
PMA - MNTrust Term Series - Greenstate Credit Union, IA	5.499			236,850.00
Total PMA - MNTrust Investments on Books				<u><u>32,289,382.51</u></u>

ACTIVITY DETAIL:

Investments on our Book at End of Prior Month	32,163,571.94
Current Month Activity	
Deposits	-
Withdrawals	-
Interest Earned - Recorded	125,775.60
Dividends Earned	34.97
Interest/Dividends Earned - To Be Recorded in Next Month	-
Total Investments at End of Month & Un-recorded Interest	<u><u>32,289,382.51</u></u>

#11-104-00 - Investments (2022A LTFM Bond - Construction Costs)

INSTITUTION	RATE OF RETURN (%)	DATE	ACTIVITY	AMOUNT INVESTED
PMA - MNTrust IS Account Balance	5.280			1,061,648.98
PMA - MNTrust CD Account Balance	4.059-4.718			1,381,250.00
PMA - MNTrust SEC Account Balance	4.001-4.376			1,436,522.97
Total PMA - MNTrust Investments on Books for Fund 11				<u><u>3,879,421.95</u></u>

ACTIVITY DETAIL:

Investments on our Book at End of Prior Month	3,874,834.86
Current Month Activity:	
Deposits	
Distributions/Repemptions	
Interest/Dividends/Purchases Earned - Recorded	4,587.09
Adjustments - move funds not used for closing costs to construction (from Fund 07)	
Interest/Dividends Earned - To Be Recorded in Next Month	
Total Investments at End of Month & Un-recorded Interest	<u><u>3,879,421.95</u></u>

Total 2022A LTFM Investments (Fund 11) at End of Month 3,879,421.95

INTERMEDIATE DISTRICT 287
INVESTMENT ACTIVITY - 2022A LTFM BOND
November 2023

Investments (2022A LTFM Bond - Construction Costs) - MNTrust

MONTH POSTED	DATE	DESCRIPTION	AMOUNT
Nov-22	11/22/22	Proceeds from 2022A LTFM Bond	4,740,596.00
Nov-22	11/30/22	Interest/Dividends	4,282.32
Dec-22	12/30/22	Distributions/Construction Draws	-45,645.18
Jan-23	01/01/23	Interest/Dividends	687.30
Feb-23	02/07/23	Distributions/Construction Draws	-15,000.00
Feb-23	02/28/23	Interest/Dividends (for Jan & Feb '23)	19,146.93
Mar-23	03/31/23	Interest/Dividends	5,534.59
Apr-23	04/28/23	Distributions/Construction Draws	-165,570.33
Apr-23	04/30/23	Interest/Dividends	5,018.40
May-23	05/31/23	Distributions/Construction Draws	-39,431.25
May-23	05/31/23	Interest/Dividends	5,132.72
Jun-23	06/30/23	Interest/Dividends	8,599.22
Jul-23	07/31/23	Distributions/Construction Draws	-172,551.00
Jul-23	07/31/23	Interest/Dividends	9,456.04
Aug-23	08/31/23	Interest/Dividends	17,655.68
Sep-23	09/30/23	Interest/Dividends	5,613.71
Sep-23	09/30/23	Distributions/Construction Draws	-64,403.28
Oct-23	10/31/23	Interest/Dividends	14,867.49
Oct-23	10/31/23	Distributions/Construction Draws	-459,154.50
Nov-23	11/30/23	Interest/Dividends	4,587.09

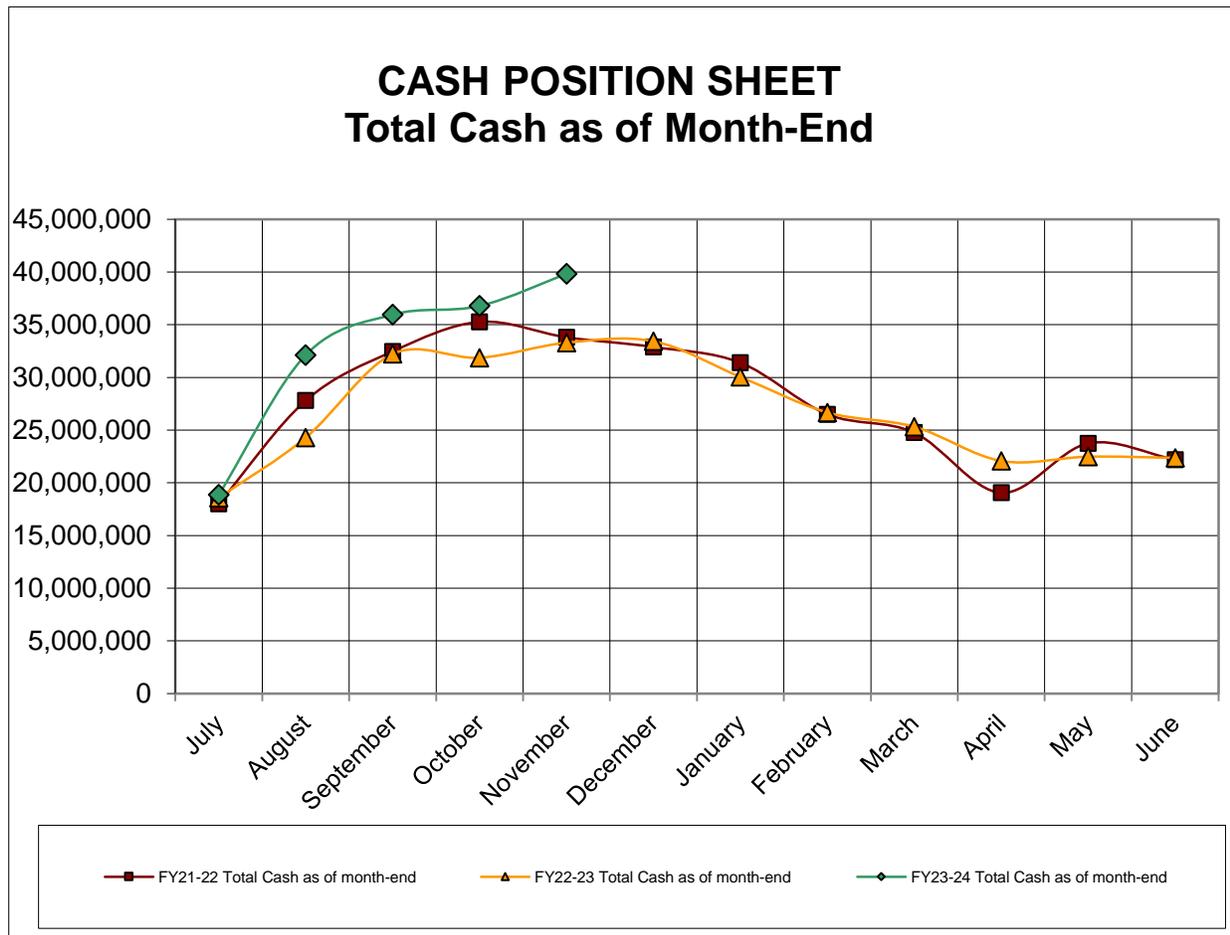
2022A LTFM Bond Investments - Balance as of End of Month 3,879,421.95

Intermediate District 287

Cash and Investment Position Sheet- Monthly Total Net Cash- All Accounts

<u>Date</u>	<u>FY21-22 Total Cash as of month-end</u>	<u>FY22-23 Total Cash as of month-end</u>	<u>FY23-24 Total Cash as of month-end</u>
July	18,017,954	18,572,017	18,858,236
August	27,800,108	24,288,930	32,119,813
September	32,465,869	32,223,695	35,958,742
October	35,267,999	31,867,127	36,774,908
November	33,804,263	33,293,625	39,840,981
December	32,887,416	33,430,295	
January	31,397,362	30,048,503	
February	26,497,584	26,677,119	
March	24,760,657	25,316,842	
April	19,051,281	22,075,795	
May	23,745,291	22,481,243	
June	22,201,893	22,374,821	

- Includes Self-Funded Insurance Cash Balances.



INTERMEDIATE DISTRICT 287

NOVEMBER 2023 ACTIVITY

ELECTRONIC TRANSFERS IN:

DATE	TO	AGENCY	RECEIPT #	AMOUNT	DESCRIPTION
11/7/2023	MSDLAF	US DEPT OF JUSTICE	20240615	9,160.10	STOP GRANT
11/8/2023	MSDLAF	MN STATE MMB	20240616	532,333.41	MA 3RD PARTY BILLING
11/9/2023	MSDLAF	MN STATE MMB-FNS	20240617	25,770.96	SUPPPLY CHAIN GRANT
11/9/2023	MSDLAF	MN DEPT OF EDUCATION-034	20240618	79,083.12	ESSER II EXPANDED SUMMER
11/13/2023	MSDLAF	HENNEPIN TECHNICAL COLLEGE - 001	20240619	195.00	ROOM USAGE
11/13/2023	MSDLAF	PFM	20240620	3,825.11	P-CARD REBATE
11/14/2023	MSDLAF	MN DEPT OF EDUCATION-034	20240621	284,985.65	PROJECT AWARE GRANT
11/15/2023	MSDLAF	MN STATE MMB	20240622	4,500,960.75	IDEAS GEN ED, SP ED
11/16/2023	MSDLAF	MN STATE MMB-FNS	20240623	9,590.55	CHILD NUTRITION OCT - ABEC
11/16/2023	MSDLAF	MN STATE MMB-FNS	20240624	20,343.46	CHILD NUTRITION OCT - NEC
11/16/2023	MSDLAF	MN STATE MMB-FNS	20240625	10,223.77	CHILD NUTRITION OCT - SEC
11/16/2023	MSDLAF	MN STATE MMB-FNS	20240626	6,181.35	CHILD NUTRITION OCT - WEC
11/16/2023	MSDLAF	MN STATE MMB-FNS	20240627	1,821.71	CHILD NUTRITION OCT - YOUABLE
11/17/2023	MSDLAF	MN DEPT OF EDUCATION-034	20240628	29,093.94	ANTI BIAS & TRAUMA INFORMED GRANT
11/22/2023	MSDLAF	MN STATE MMB	20240629	516,482.60	MA 3RD PARTY BILLING
11/28/2023	MSDLAF	GIVE MN	20240630	80.00	GIVE MN DONATION
11/28/2023	MSDLAF	MN PROFESSIONAL EDUCATOR LICENSIN	20240631	18,541.15	TEACHER MENTORSHIP & RETENTION GRANT
11/29/2023	MSDLAF	BENEFIT RESOURCE INC	20240632	25,133.47	COBRA OCTOBER PAYMENTS
11/30/2023	MSDLAF	BRAINTREE	20240633	3,341.63	NOVEMBER TUITION
11/30/2023	MSDLAF	MN STATE MMB	20240634	104,953.66	IDEAS GEN ED
11/30/2023	MSDLAF	MSDLAF	20240635	33,775.76	INTEREST EARNED NOVEMBER 2023
11/30/2023	MSDLAF	PAYPAL	20240636	1,773.37	NOVEMBER TUITION
11/30/2023	MSDLAF	SCHOOLCAFE - NEC	20240637	145.00	STUDENT DEFERRED REVENUE
11/30/2023	MSDLAF	SCHOOLCAFE - SEC	20240638	135.00	STUDENT DEFERRED REVENUE
11/30/2023	MSDLAF	SCHOOLCAFE - WEC	20240639	227.00	STUDENT DEFERRED REVENUE
11/30/2023	MSDLAF	SQUARE - BREMER BEAN SHOP ABEC	20240640	1,495.62	NOVEMBER STORE SALES
11/30/2023	MSDLAF	SQUARE - HENNEPIN TEA & COFFEE HTC	20240641	499.30	NOVEMBER STORE SALES
11/30/2023	MSDLAF	SQUARE - JITTERBUG NEC	20240642	2,135.77	NOVEMBER STORE SALES
11/30/2023	MSDLAF	SQUARE - COMMON GROUNDS SEC	20240643	1,127.75	NOVEMBER STORE SALES
11/30/2023	MSDLAF	SQUARE - SNACK SHACK WEC	20240644	2,120.89	NOVEMBER STORE SALES

MTD TOTALS

6,225,536.85

INTERMEDIATE DISTRICT 287

NOVEMBER 2023 ACTIVITY

WIRE TRANSFERS OUT:					
DATE	FROM	AGENCY	WIRE #	AMOUNT	DESCRIPTION
11/2/2023	MSDLAF	US Bank	9000005254-9000005267	59,808.53	AP ACH Payments
11/7/2023	MSDLAF	Bank of Montreal	4000001691	62,382.88	P-Card Expense
11/9/2023	MSDLAF	US Bank	9000005268-9000005291	4,558.54	Staff Reimbursements
11/15/2023	MSDLAF	BPAS	4000001684	63,976.65	Veba
11/15/2023	MSDLAF	Educators Benefit Consultants	4000001685	85,646.80	403b Retirement
11/15/2023	MSDLAF	MN Dept of Revenue	4000001686	1,018.42	State Taxes
11/15/2023	MSDLAF	MN Dept of Revenue	4000001687	81,238.06	State Taxes
11/15/2023	MSDLAF	Public Employees Retirement	4000001688	114,812.10	Pera
11/15/2023	MSDLAF	Teachers Retirement Assn	4000001689	213,779.49	Tra
11/15/2023	MSDLAF	US Bank	4000001690	477,824.89	Federal Taxes
11/15/2023	MSDLAF	US Bank	9000121078-9000121949	1,419,655.65	Payroll
11/16/2023	MSDLAF	HealthPartners	4000001692	381,272.85	HPAI Claims
11/16/2023	MSDLAF	Pitney Bowes	4000001693	25.00	Access & Shipping w/o HW or Meter
11/16/2023	MSDLAF	Pitney Bowes	4000001694	66.39	Mail Meter Supplies
11/16/2023	MSDLAF	US Bank	4000001695	194.35	Cash Management Services
11/16/2023	MSDLAF	US Bank	9000005292-9000005313	82,221.10	AP ACH Payments
11/22/2023	MSDLAF	HealthPartners	4000001696	902.00	Frequent Fitness Claims
11/22/2023	MSDLAF	HealthPartners	4000001697	244,792.74	HPAI Claims
11/22/2023	MSDLAF	Pitney Bowes	4000001698	1,000.00	Reserve Account
11/22/2023	MSDLAF	US Bank	9000005314-9000005382	12,268.31	Staff Reimbursements
11/22/2023	MSDLAF	US Bank	9000005383-9000005399	67,210.50	AP ACH Payments
11/30/2023	MSDLAF	BPAS	4000001699	63,616.63	Veba
11/30/2023	MSDLAF	Educators Benefit Consultants	4000001700	85,724.84	403b Retirement
11/30/2023	MSDLAF	MN Dept of Revenue	4000001701	880.83	State Taxes
11/30/2023	MSDLAF	MN Dept of Revenue	4000001702	81,472.35	State Taxes
11/30/2023	MSDLAF	Public Employees Retirement	4000001703	114,411.30	Pera
11/30/2023	MSDLAF	Teachers Retirement Assn	4000001704	213,666.82	Tra
11/30/2023	MSDLAF	US Bank	4000001705	476,991.69	Federal Taxes
11/30/2023	MSDLAF	Aviben	4000001706	18,870.47	403b Retirement
11/30/2023	MSDLAF	HealthPartners	4000001707	193,017.87	HPAI Claims
11/30/2023	MSDLAF	MN State Retirement System	4000001708	10,161.02	403b Retirement
11/30/2023	MSDLAF	Benefit Resource Inc	4000001709	9,408.00	Flex Spending Monthly Invoice
11/30/2023	MSDLAF	Benefit Resource Inc	4000001709	27,736.38	Flex Spending Account Payments
11/30/2023	MSDLAF	US Bank	9000005400-9000005415	60,493.33	AP ACH Payments
11/30/2023	MSDLAF	US Bank	9000121950-9000122817	1,422,217.08	Payroll
11/30/2023	MSDLAF	US Bank	VOID 9000122605	(968.52)	Payroll
11/30/2023	MSDLAF	US Bank	9000122818	968.52	Payroll
MTD TOTALS				6,153,323.86	

**DONATION REPORT
INTERMEDIATE DISTRICT 287
2023-2024
NOVEMBER 2023**

DONATION DATE	DESCRIPTION	VIN #	EST. VALUE	DONOR	CAMPUS	PROGRAM
11/13/23	CHECK		\$300.00	JCI HOPKINS INC	WEC	TRANSITIONS - TIER 2, TIER 3
11/14/23	RIFTON ACTIVITY CHAIR		\$1,500.00	HERMAN, KRISTEN	MISC	ITINERANT
11/14/23	TAOS GAIT TRAINER		\$0.00	HERMAN, KRISTEN	MISC	ITINERANT
11/14/23	P POD CHAIR & TRAY		\$2,000.00	HERMAN, KRISTEN	MISC	ITINERANT
11/14/23	RIFTON BATHROOM CHAIR		\$0.00	HERMAN, KRISTEN	MISC	ITINERANT
11/14/23	AMTRYKE 12		\$1,000.00	HERMAN, KRISTEN	MISC	ITINERANT
11/28/23	DIRECT DEPOSIT		\$80.00	GIVE MN	MISC	STUDENT WELLNESS
		TOTAL	\$4,880.00			

CONSENT AGENDA - RECOMMENDATION

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

Approval of Lawn Maintenance Service Agreement

January 17, 2024

Author

Kurt Vredenburg, Senior Facilities Manager

Summary

The Facilities Department is seeking approval for two-year agreements with the option to renew for two additional one year terms for lawn maintenance services. Services will be performed at the Ann Bremer Education Center, District Service Center, North Education Center, West Education Center and South Education Center buildings; each site has a separate agreement.

Service contract dates for year one is April 1, 2024 through October 31 2024 and year two is April 1, 2025 through October 31, 2025.

The contract cost will not exceed \$53,880.00 annually. Year two (2) is subject to annual rate increase not to exceed 5.0%.

Site	Talberg	
	7 Month Contract	Monthly Payment
ABEC	\$ 12,227.00	\$ 1,747.00
DSC	\$ 7,221.00	\$ 1,032.00
NEC	\$ 11,506.00	\$ 1,644.00
SEC	\$ 13,376.00	\$ 1,897.00
WEC	\$ 9,550.00	\$ 1,364.00
Total	\$ 53,880.00	\$ 7,684.00

Site	KP Miller Construction		LADC		Minnesota Lawn Care	
	7 Month Contract	Monthly Payment	7 Month Contract	Monthly Payment	7 Month Contract	Monthly Payment
ABEC	\$ 24,080.00	\$ 3,440.00	\$ 32,394.53	\$ 4,627.79	\$ 43,867.70	\$ 6,266.81
DSC	\$ 6,125.00	\$ 875.00	\$ 14,867.20	\$ 2,123.89	\$ 14,986.50	\$ 2,140.93
NEC	\$ 12,565.00	\$ 1,795.00	\$ 25,335.83	\$ 3,619.40	\$ 38,108.85	\$ 5,443.55
SEC	\$ 12,915.00	\$ 1,845.00	\$ 23,040.50	\$ 3,291.50	\$ 31,590.10	\$ 4,512.87
WEC	\$ 8,925.00	\$ 1,275.00	\$ 16,655.49	\$ 2,379.36	\$ 23,164.70	\$ 3,309.24
Total	\$ 64,610.00	\$ 9,230.00	\$ 112,293.55	\$ 16,041.94	\$ 151,717.85	\$ 21,673.40

Recommendation:

It is recommended that the school board approves the agreements for Lawn Maintenance Services at the sites stated above with Talberg Lawn & Landscape Inc. for a cost not to exceed a total of \$53,880.00 per year for year one and a rate increase not to exceed a 5% per year in year two.

CONSENT AGENDA - RECOMMENDATION

Intermediate District 287
RESPONSIVE. INNOVATIVE. SOLUTIONS.

Authorization of Issuance of Individual Procurement Cards (P-Cards)

January 24, 2024

Author

Gloria Wilder, Director of Finance

Summary

The administration recommends the issuance of a Procurement Card to the following employee, per Minnesota Statute 123B.02, subd 23:

- Nicole Quigley Admin Support Purchasing District Service Center
- Annette Guzman Flores Admin Support NEC

With the addition of these cards, the district will have 58 active p-cards in operation.

Recommendation

Approve and Authorize Issuance of Individual Procurement Cards (P-Cards).

CONSENT AGENDA - RECOMMENDATION

Intermediate District 287
RESPONSIVE. INNOVATIVE. SOLUTIONS.

Revision of Approval of Local Collaborative Time Study Sub-Contractor Agreement with Hennepin County

December 14, 2023

Author

Brian C. Schultz, Exec. Dir. of Business Services & Operations

Summary

The Local Collaborative Time Study (LCTS) funding is allocated to Counties by the Minnesota Department of Human Services. This agreement with Hennepin County is for District 287 to be a sub-contractor to participate in family service and/or children's mental health collaborative by providing administrative and/or case management services designed to help families and children access health or health related services.

- Generate between \$150,000 and \$190,000 in revenue per year to offset the costs of providing services.
- Revision: Agreement is for a ~~three (3)~~ five (5) year period - January 1, 2023 through December 31, ~~2025~~ 2027.

Recommendation

It is recommended that the school board approve the revision to five (5) years for the Local Collaborative Time Study Sub-Contractor Agreement with Hennepin County as described above.

CONSENT AGENDA - RECOMMENDATION



Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

Community Partner Agreement between Intermediate District 287 and YWCA Twin Cities

January 24, 2024

Author(s)

Kiarra Zackery, Director of Equity and Inclusion

Summary

- The agreement outlines responsibilities of Intermediate District 287 and YWCA Twin Cities to provide a group intervention program for students identifying as “girl” by way of YWCA Twin Cities’ program Girls RAP.
- The program comes at no cost to the District, and the partnership can be revisited annually.

Recommendation

I recommend that the Board approve the Community Partnership Agreement between Intermediate District 287 and YWCA Twin Cities.

INTERMEDIATE DISTRICT 287
PLYMOUTH, MINNESOTA
BOARD OF EDUCATION

Regular Meeting – January 25, 2024

AGENDA SECTION: BUSINESS SERVICES REPORT

ITEM: Recommendation for Board Acceptance of the
Audited Financial Report for the year ended June 30, 2023

PRESENTED BY: Brian Schultz, Exec. Dir. of Business Services & Operations

1. Background Information

Jim Eichten, Managing Partner of MMKR, Certified Public Accountants & Co., P.A. will present the district's Audited Financial Report for the year ended June 30, 2023.

2. Fiscal Impact/Funding Source:

3. RECOMMENDED ACTION:

The Board accepts the audited financial report for the year ended June 30, 2023.

Motion by: _____ Yes ____ Passed ____

Second by: _____ Yes ____ Failed ____

Abstentions: _____

INTERMEDIATE DISTRICT NO. 287 PLYMOUTH, MINNESOTA

Audit Report for Year Ended June 30, 2023

James H. Eichten, Principal

AUDITOR'S ROLE



OPINION ON FINANCIAL STATEMENTS

- District's Financial Statements

INTERNAL CONTROLS AND COMPLIANCE

- Financial Reporting
- Government Auditing Standards
- State Laws And Regulations

AUDIT RESULTS



DISTRICT FINANCIAL AUDIT

- Unmodified Opinion on Basic Financial Statements
- Implementation Of GASB #96 - Subscription-Based Technology Arrangements (SBITAs)

INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT

- No Material Weaknesses or Instances of Noncompliance Reported

AUDIT RESULTS (CONTINUED)



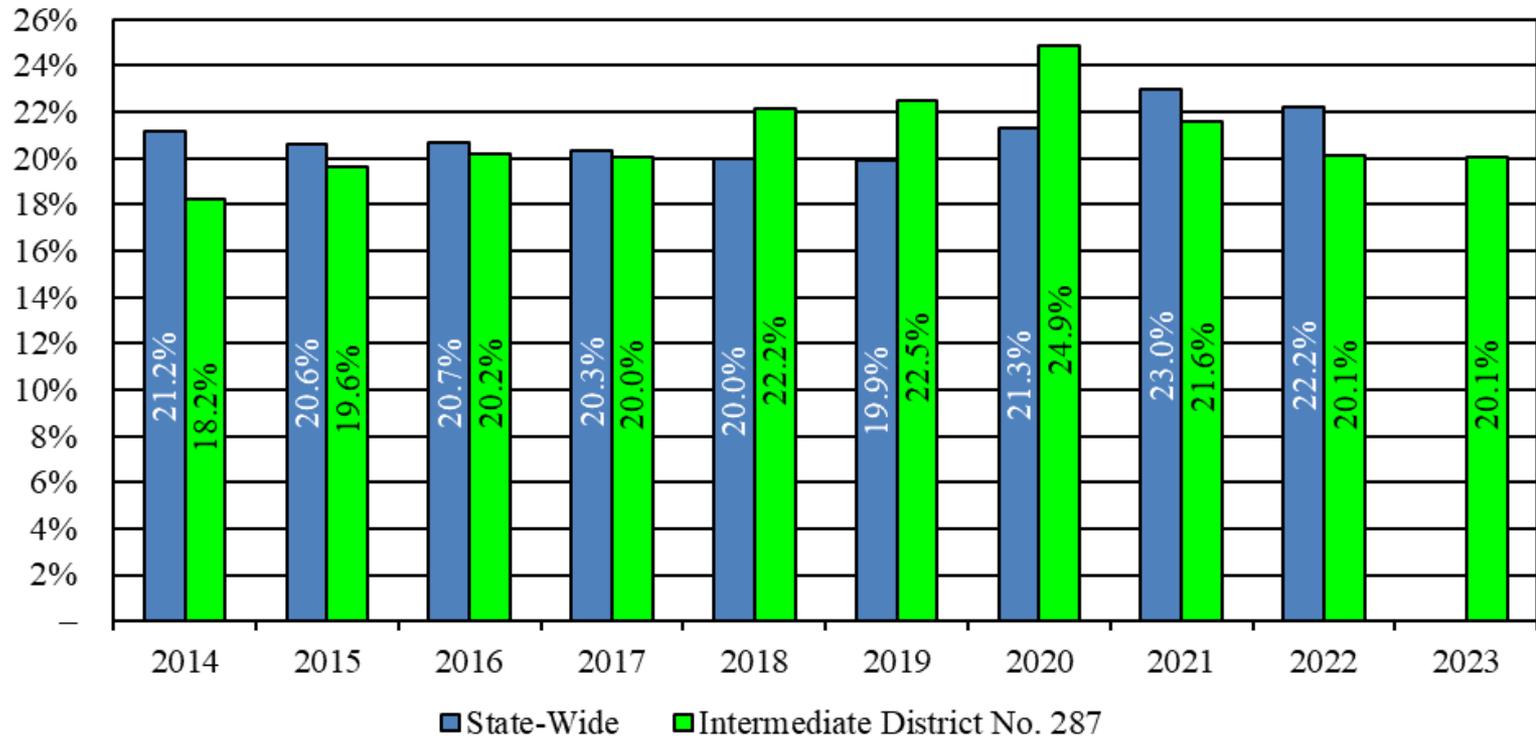
MN LEGAL COMPLIANCE

- No Findings Based on our Testing of Minnesota Laws and Regulations
-

STATE-WIDE FUND BALANCES



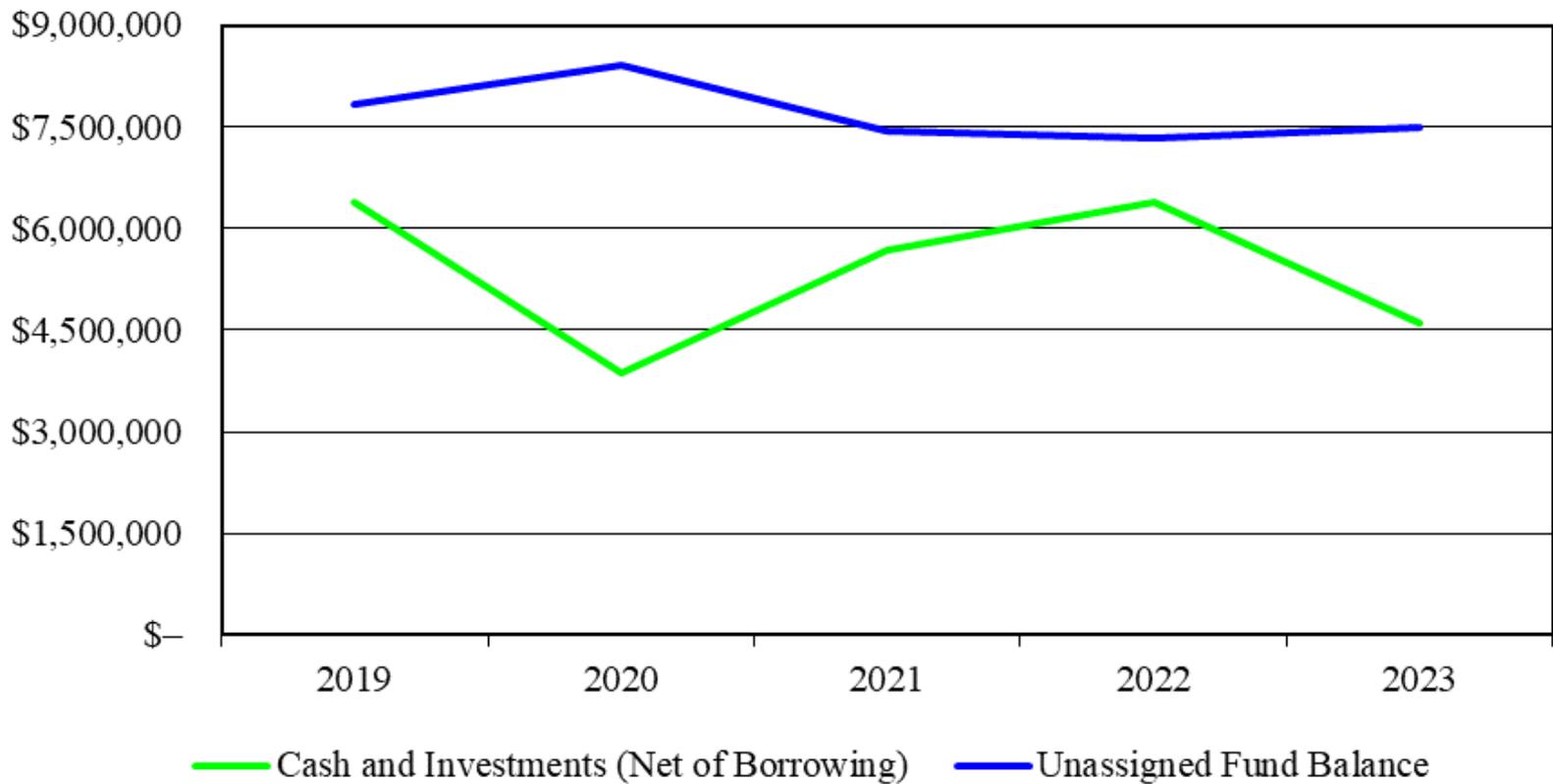
State-Wide Unrestricted Operating Fund Balance
as a Percentage of Operating Expenditures



GENERAL FUND FINANCIAL POSITION



General Fund Financial Position

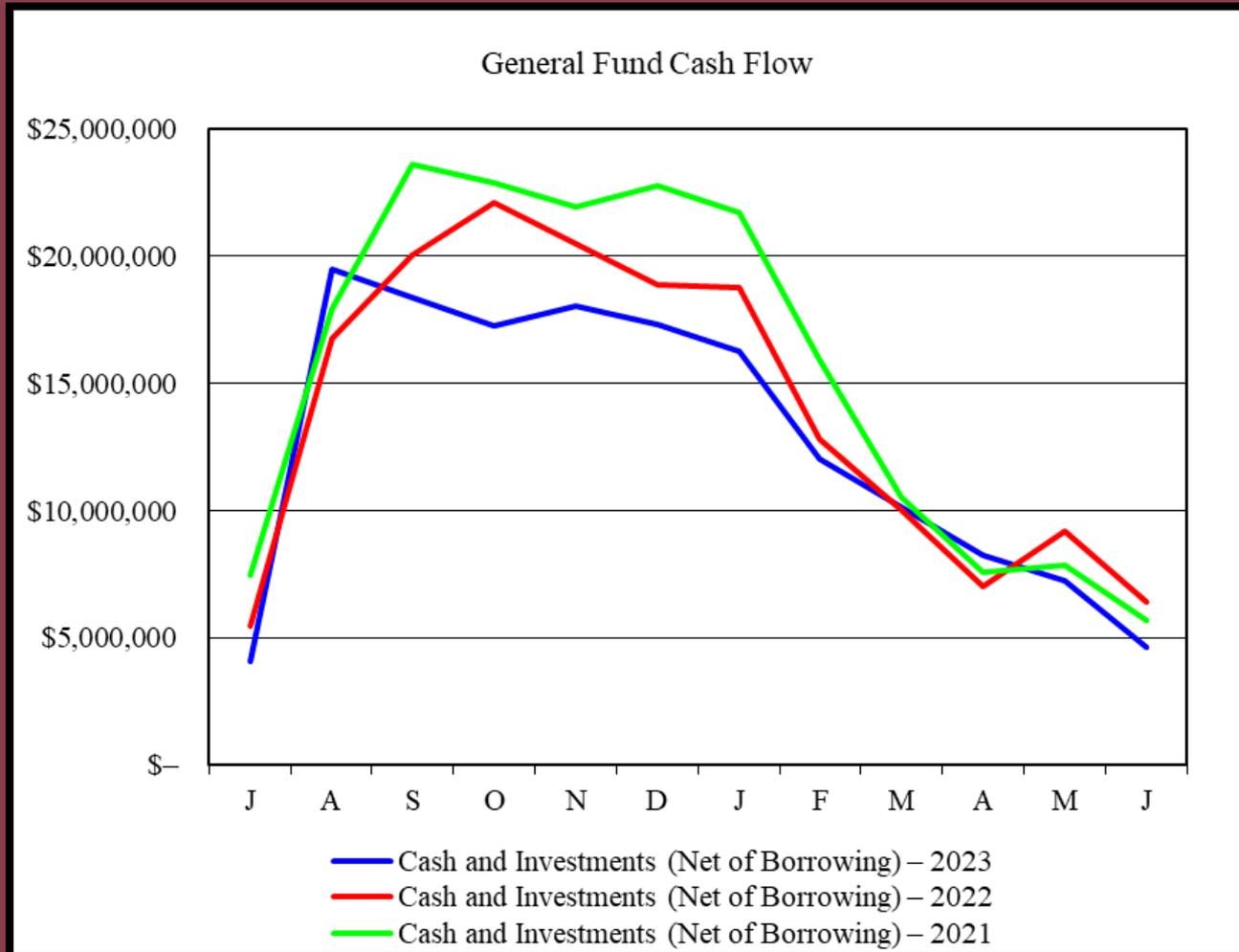


GENERAL FUND FINANCIAL POSITION

	Year Ended June 30,			
	2020	2021	2022	2023
Revenue	\$ 88,724,377	\$ 84,179,159	\$ 85,679,682	\$ 87,528,049
Expenditures	85,678,051	86,232,890	86,658,844	87,009,291
Excess (deficiency) of revenue over expenditures	3,046,326	(2,053,731)	(979,162)	518,758
Other financing sources (uses)	(318,267)	(231,921)	(251,557)	34,399
Net change in fund balance	2,728,059	(2,285,652)	(1,230,719)	553,157
Fund balances				
Beginning of year	19,991,149	22,719,208	20,433,556	19,202,837
End of year	\$ 22,719,208	\$ 20,433,556	\$ 19,202,837	\$ 19,755,994
Fund balances				
Nonspendable for prepaid items	\$ 191,574	\$ 59,977	\$ 125,543	\$ 133,782
Restricted for basic skills programs	368,424	264,604	115,586	17,663
Restricted for basic skills extended time	115,262	115,262	115,262	115,262
Restricted for safe schools levy	325,681	754,197	645,942	514,244
Restricted for long-term facilities maintenance	530,174	614,086	658,985	529,625
Restricted for Medical Assistance	1,542,854	1,267,152	1,510,671	2,495,391
Assigned for operational adjustment reserve	500,000	457,288	310,388	181,420
Assigned for donations	6,221	6,571	6,146	-
Assigned for severance	5,712,751	5,563,206	5,167,529	5,024,941
Assigned for tuition adjustments	2,677,000	1,788,609	1,788,609	2,128,941
Assigned for property	68,078	186,334	165,200	28,014
Assigned for student clubs	25,562	21,658	16,348	9,648
Assigned for vehicle depreciation	101,664	101,664	101,664	101,664
Assigned for collaborative curriculum project	113,669	113,669	113,669	29,158
Assigned for strategic priorities	1,200,000	988,863	498,681	717,243
Assigned for subsequent year's budget	839,696	678,874	529,541	244,962
Assigned for flex plan	1,665	-	-	-
Unassigned	8,398,933	7,451,542	7,333,073	7,484,036
Total fund balances	\$ 22,719,208	\$ 20,433,556	\$ 19,202,837	\$ 19,755,994
Unassigned General Fund balances as a percentage of expenditures	9.8%	8.6%	8.5%	8.6%
Total fund balances as a percentage of expenditures	26.5%	23.7%	22.2%	22.7%



GENERAL FUND CASH FLOW



SPECIAL EDUCATION ACCOUNT



	Year Ended June 30,			
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenue and other financing sources	\$ 58,677,674	\$ 58,456,371	\$ 57,559,818	\$ 58,541,471
Expenditures and other financing uses	<u>57,038,154</u>	<u>59,780,671</u>	<u>57,792,336</u>	<u>56,771,372</u>
Excess (deficiency)	1,639,520	(1,324,300)	(232,518)	1,770,099
Fund balances				
Beginning of year	<u>10,715,408</u>	<u>12,354,928</u>	<u>11,030,628</u>	<u>10,798,110</u>
End of year	<u>\$ 12,354,928</u>	<u>\$ 11,030,628</u>	<u>\$ 10,798,110</u>	<u>\$ 12,568,209</u>

CAREER AND TECHNICAL EDUCATION ACCOUNT



	Year Ended June 30,			
	2020	2021	2022	2023
Revenue and other financing sources	\$ 1,613,475	\$ 1,084,353	\$ 1,191,366	\$ 1,711,624
Expenditures and other financing uses	1,446,907	1,383,794	1,089,010	1,796,506
Excess (deficiency)	166,568	(299,441)	102,356	(84,882)
Fund balances				
Beginning of year	546,856	713,424	413,983	516,339
End of year	\$ 713,424	\$ 413,983	\$ 516,339	\$ 431,457

ACADEMIC EDUCATION ACCOUNT



	Year Ended June 30,			
	2020	2021	2022	2023
Revenue and other financing sources	\$ 12,372,300	\$ 10,136,239	\$ 10,424,659	\$ 11,042,504
Expenditures and other financing uses	11,804,159	10,745,325	10,364,777	11,460,022
Excess (deficiency)	568,141	(609,086)	59,882	(417,518)
Fund balances				
Beginning of year	631,424	1,199,565	590,479	650,361
End of year	\$ 1,199,565	\$ 590,479	\$ 650,361	\$ 232,843

DISTRICT-WIDE ACCOUNT



	Year Ended June 30,			
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenue and other financing sources	\$ 16,171,572	\$ 16,499,525	\$ 16,720,519	\$ 17,023,491
Expenditures and other financing uses	<u>15,925,965</u>	<u>16,517,157</u>	<u>17,458,837</u>	<u>17,451,559</u>
Excess (deficiency)	245,607	(17,632)	(738,318)	(428,068)
Fund balances				
Beginning of year	<u>2,399,293</u>	<u>2,644,900</u>	<u>2,627,268</u>	<u>1,888,950</u>
End of year	<u>\$ 2,644,900</u>	<u>\$ 2,627,268</u>	<u>\$ 1,888,950</u>	<u>\$ 1,460,882</u>

AUDIT SUMMARY



- CLEAN OPINION ON DISTRICT'S FINANCIAL STATEMENTS
- EMPHASIS OF MATTER ON IMPLEMENTATION OF GASB #96
- NO FINDINGS REPORTED
- STABLE AND CONSISTENT FINANCIAL RESULTS
- FINANCIAL RESULTS REFLECT ADHERENCE TO BUDGET
- EFFICIENT AUDIT PROCESS

INTERMEDIATE DISTRICT NO. 287
PLYMOUTH, MINNESOTA

Financial Statements and
Supplementary Information

Year Ended
June 30, 2023

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INTERMEDIATE DISTRICT NO. 287

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INTRODUCTORY SECTION

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INTERMEDIATE DISTRICT NO. 287

Board of Directors and Administration
as of June 30, 2023

BOARD OF DIRECTORS

<u>Board of Directors</u>	<u>Member District</u>	<u>Position on Board</u>
Crystal Brakke	Richfield	Chairperson
Anne Casey	St. Louis Park	Vice Chairperson
Ruthie Dallas	Brooklyn Center	Treasurer
Shannon Andreson	Hopkins	Clerk
Michael Birdman	Edina	Director
ReNae Bowman	Robbinsdale	Director
Sarah Johansen	Wayzata	Director
Michèle Kunz	Orono	Director
Heidi Marty	Westonka	Director
Jacqueline Mosqueda-Jones	Osseo	Director
Kim Ross	Eden Prairie	Director

ADMINISTRATION

Marcy Doud	Superintendent
Elisabeth Lodge Rogers	Assistant Superintendent of Programs and Services
Anne Becker	Executive Director of Human Resources
Benjamin Magras	Executive Director of Leadership and Learning
Mae Hawkins	Executive Director of Business Services
Kim Helgeson	Director of Technology and Student Information Systems
Camille Hepola	Director of Communications and Public Relations
Melissa Brateng	Director of Special Education and Itinerant Services
Jonathan Voss	Director of Teaching and Learning
Tonya Allen	Executive Director of Student Support
Kiarra Zachery	Director of Equity and Inclusion
Gloria Wilder	Director of Finance
David Anderson	Senior Finance Manager
Wauneen Denson-Mgeni	Executive Assistant to the Superintendent/School Board Coordinator

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FINANCIAL SECTION

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PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of
Intermediate District No. 287
Plymouth, Minnesota

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Intermediate School District No. 287 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 to the basic financial statements, in fiscal 2023, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

(continued)

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

(continued)

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB, 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 RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education, and is also not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and individual fund statements and schedules, and the UFARS Compliance Table, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the introductory and other district information sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Prior Year Comparative Information

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated December 19, 2022. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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.

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

Minneapolis, Minnesota
December 27, 2023

INTERMEDIATE DISTRICT NO. 287

Management's Discussion and Analysis Year Ended June 30, 2023

This section of Intermediate District No. 287's (the District) annual financial statements presents management's discussion and analysis (MD&A) of the District's financial performance during the fiscal year ended June 30, 2023. We encourage readers to consider the financial information presented here in conjunction with the other components of the District's annual financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year 2023 include the following:

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2023 by \$1,479,702. The District's total net position increased by \$18,094,478 during the fiscal year ended June 30, 2023. This increase is mostly related to positive operating results in the District's Internal Service Fund and Debt Service Fund and by changes in pension-related deferred inflows, deferred outflows, and net pension liabilities in the state-wide pension plans the District participates in.
- In the District's General Fund, the fund balance increased \$553,157 and ended the year at \$19,755,994.
- The District's governmental funds Balance Sheet reflects a \$7,484,036 unassigned fund balance.
- The District implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, which did not change the beginning net position. This change is further described in Note 1 of the notes to the basic financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

- Independent Auditor's Report;
- MD&A;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Combining and individual fund statements and schedules presented as supplementary information.

The following explains the two types of statements included in the basic financial statements:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (Statement of Net Position and Statement of Activities) 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 outflows of resources, liabilities, and deferred inflows of resources, except for the fiduciary funds. 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 government-wide financial statements report the District's *net position* and how it has changed. Net position—the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in member district usage and the condition of school buildings and other facilities.

In the government-wide financial statements, the District's activities are all shown in one category titled "governmental activities." These activities, including career and technical education, academic education, special education, student clubs, administrative support services, operations and maintenance, and food service, are primarily financed with tuition, membership fees, access fees, and operating grants.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant or "major" funds, rather than the District as a whole. Funds (Food Service Special Revenue Fund) that do not meet the threshold to be classified as major funds are called "nonmajor" funds. Detailed financial information for nonmajor funds can be found in the supplementary information section.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs.

- Some funds are required by state law and by bond covenants.
- The District may establish other funds to control and manage money for particular purposes.

The District maintains the following kinds of funds:

Governmental Funds – 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 fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District’s programs. As this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental fund financial statements that explains the relationship (or differences) between these two types of financial statement presentations.

Proprietary Funds – The District maintains one type of proprietary fund. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District’s various functions. The District uses its internal service funds to account for its health and dental self-insurance activities. These services have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to other organizations. The District is responsible for ensuring that the assets are reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District’s fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We excluded these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1 is a summarized view of the District's Statement of Net Position:

	<u>2023</u>	<u>2022</u>
Assets		
Current and other assets	\$ 54,352,642	\$ 46,949,707
Restricted assets	17,704,685	15,926,536
Capital assets, net of accumulated depreciation/amortization	<u>82,802,630</u>	<u>82,785,733</u>
Total assets	<u>\$ 154,859,957</u>	<u>\$ 145,661,976</u>
Deferred outflows of resources		
Bond refunding deferments	\$ 316,446	\$ 348,091
Pension plan deferments	17,701,785	21,252,619
OPEB plan deferments	<u>855,755</u>	<u>979,118</u>
Total deferred outflows of resources	<u>\$ 18,873,986</u>	<u>\$ 22,579,828</u>
Liabilities		
Current and other liabilities	\$ 12,425,685	\$ 11,324,009
Long-term liabilities, including due within one year	<u>144,332,341</u>	<u>116,647,310</u>
Total liabilities	<u>\$ 156,758,026</u>	<u>\$ 127,971,319</u>
Deferred inflows of resources		
Lease revenue for subsequent years	\$ 1,899,559	\$ 2,076,346
Pension plan deferments	11,884,816	53,263,596
OPEB plan deferments	<u>1,711,840</u>	<u>1,545,319</u>
Total deferred inflows of resources	<u>\$ 15,496,215</u>	<u>\$ 56,885,261</u>
Net position		
Net investment in capital assets	\$ 15,197,336	\$ 12,833,230
Restricted	21,644,208	19,038,843
Unrestricted	<u>(35,361,842)</u>	<u>(48,486,849)</u>
Total net position	<u>\$ 1,479,702</u>	<u>\$ (16,614,776)</u>

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation/amortization amounts. A conservative versus liberal approach to depreciation/amortization estimates, as well as capitalization policies, may produce a significant difference in the calculated amounts. The other major factor in determining net position, as compared to fund balances is the liability for long-term severance, pension, and other post-employment benefits, which impacts the unrestricted portion of net position.

The increase in current and other assets is mostly related to the issuance of the 2022A Facilities Maintenance Bonds, which will be spent down on maintenance-related construction projects in fiscal years 2024 and 2025.

Overall, net position increased by \$18,094,478. The net investment in capital assets increased by \$2,364,106 from capital asset additions, retirement of debt, and annual depreciation/amortization. The increase in restricted assets is attributable to payments to the Debt Service Fund's cash held in escrow, which will be used to pay a portion of future outstanding debt payments and an increase in Medical Assistance revenues. The increase in unrestricted net position was from the increase in the Internal Service Fund net position and the changes in the District's proportionate share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) state-wide pension obligations. This change in pensions was also the significant factor in the changes in deferred outflows and inflows of resources, and long-term liabilities.

Table 2 presents a summarized version of the District's Statement of Activities:

	<u>2023</u>	<u>2022</u>
Revenue		
Program revenues		
Charges for services	\$ 20,974,437	\$ 20,834,633
Operating grants and contributions	64,757,060	64,325,990
General revenues		
General grants and aids	9,851,568	8,450,890
Other general revenues	285,041	218,173
Investment earnings	1,558,572	596,950
Insurance recovery	14,382	-
Total revenue	<u>97,441,060</u>	<u>94,426,636</u>
Expenses		
Career and technical education	1,551,446	998,931
Academic education	8,457,087	9,689,617
Special education	47,381,560	54,196,824
Student clubs	29,759	13,084
Administrative support services and operations and maintenance	17,911,782	17,940,049
Food service	866,392	739,308
Interest and fiscal charges on debt	3,148,556	3,054,308
Total expenses	<u>79,346,582</u>	<u>86,632,121</u>
Change in net position	18,094,478	7,794,515
Net position – beginning	<u>(16,614,776)</u>	<u>(24,409,291)</u>
Net position – ending	<u>\$ 1,479,702</u>	<u>\$ (16,614,776)</u>

This statement is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation/amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

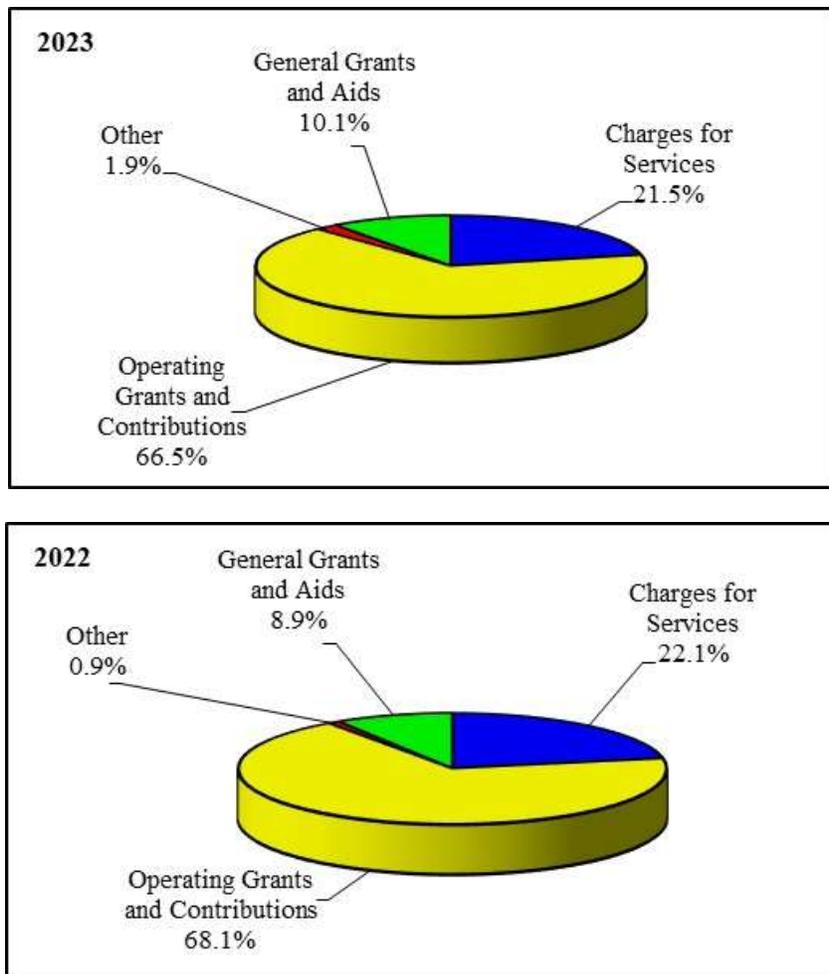
The District's total revenues were \$97,441,060 for the year ended June 30, 2023. Charges for services accounted for 21.5 percent of total revenues for the year, while operating grants and contributions accounted for 66.5 percent. General grants and aids accounted for 10.1 percent of the total revenue, and are mainly from pass-through levies for debt service and the federal reimbursement received for interest payments made on the Build America Bonds and Qualified School Construction Bonds.

Revenue increased \$3,014,424 in fiscal 2023, mainly due to an increase in tuition and federal revenue sources. The District had experienced an increase in student enrollment in the Northern Star On-line program. The District had also become the fiscal host of the West Metro Hennepin West Education Grant Consortium in fiscal 2023, which included the Carl Perkins Grant, therefore increasing the amount of federal revenues being reported by the District.

The total cost of all programs and services was \$79,346,582, the difference in this total from the prior year is mainly from changes to pension plan liabilities and plan deferments in both fiscal 2023 and 2022.

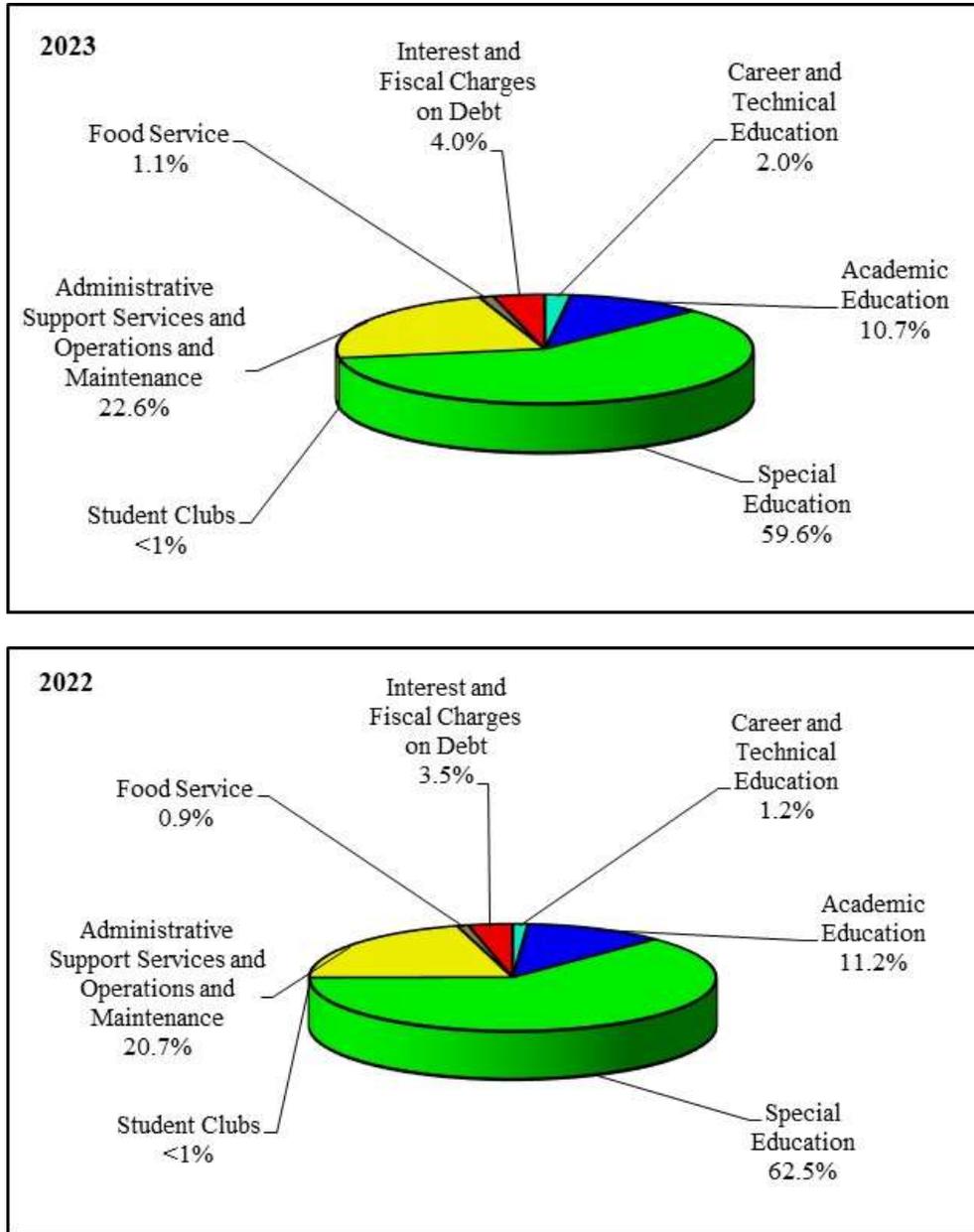
Figures A and B show further analysis of these revenue sources and expense functions:

Figure A – Sources of Revenues for Fiscal Years 2023 and 2022



The largest share of the District's revenue results from services to member and nonmember school districts that normally generate tuition charges and service fees. Special education tuition billing has been processed through the Minnesota Department of Education (MDE) since 2009. Based on the special education services and costs reported to the MDE, the District generates both state special education aid and MDE-generated tuition billing revenue. Because these dollars flow through the state, they are classified as an operating grant rather than a charge for services. Charges for services include revenues generated through direct billing to other entities.

Figure B – Expenses for Fiscal Years 2023 and 2022



The District’s expenses are predominately in categories that correlate directly to providing instruction, which includes: special education, academic education, and career and technical education, comprising 72.3 percent of the total. Total expenses for the year in administrative support services and operations and maintenance were 22.6 percent, which include administrative, business services, instructional support services, and building operations and maintenance. Debt service expenses related to financing of facilities were 4.0 percent of total expenses.

Table 3 presents the net cost of governmental activities by functional activity of the District:

	2023		2022	
	Total Cost of Services	Net (Expenses Over) Revenues From Services	Total Cost of Services	Net (Expenses Over) Revenues From Services
Governmental activities				
Career and technical education	\$ 1,551,446	\$ 160,179	\$ 998,931	\$ 192,435
Academic education	8,457,087	2,484,257	9,689,617	338,244
Special education	47,381,560	10,248,031	54,196,824	3,080,869
Student clubs	29,759	(6,700)	13,084	(5,310)
Administrative support services and operations and maintenance	17,911,782	(2,919,191)	17,940,049	(1,789,239)
Food service	866,392	(433,105)	739,308	(234,189)
Interest and fiscal charges on debt	3,148,556	(3,148,556)	3,054,308	(3,054,308)
	<u>\$ 79,346,582</u>	<u>\$ 6,384,915</u>	<u>\$ 86,632,121</u>	<u>\$ (1,471,498)</u>

The change in net (expenses over) revenues from services in total is mainly related to the increase in state aid from the on-line learning program, the increase in the Internal Service Fund net position, and the changes in the District's proportionate share of the PERA and the TRA state-wide pension obligations.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is also reflected in its governmental funds. Table 4 shows the change in total fund balances of each of the District's governmental funds:

	2023	2022	Change
Major funds			
General	\$ 19,755,994	\$ 19,202,837	\$ 553,157
Debt Service	18,539,411	16,475,790	2,063,621
Nonmajor funds			
Food Service Special Revenue	-	-	-
Capital Projects – Building Construction	3,827,242	-	3,827,242
	<u>\$ 42,122,647</u>	<u>\$ 35,678,627</u>	<u>\$ 6,444,020</u>

The Board of Director’s fund balance policy states: “To ensure the financial strength and stability of the District, the Board of Directors will endeavor to maintain an unassigned fund balance of at least 6.0 percent to 8.0 percent of the District’s General Fund operating budget, excluding operating capital programs.” The current General Fund unassigned fund balance is in alignment with the Board of Director’s policy.

The District has several assigned fund balances, including assigned for severance \$5,024,941. The District assigned an amount of fund balance to designate funding for the key strategic priorities of: Student Outcomes, Racial Equity, Trauma Sensitive/Healing Center, Evidence-Based Instruction, and Staff and Student Well-Being. The District also has an assigned fund balance for the MDE special education state aid tuition adjustments totaling \$2,128,941. This is in recognition of the potential for additional calculation changes in this area by state agencies.

Analysis of the General Fund

Table 5 presents a summary of General Fund revenues:

Table 5			
General Fund Revenues			
for the Years Ended June 30, 2023 and 2022			
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Local sources			
Pass-through levies	\$ 2,406,392	\$ 2,473,934	\$ (67,542)
Tuition	21,770,918	20,738,868	1,032,050
Investment earnings	392,595	24,389	368,206
Other	569,044	547,139	21,905
State sources	58,539,285	59,345,316	(806,031)
Federal sources	<u>3,849,815</u>	<u>2,550,036</u>	<u>1,299,779</u>
 Total General Fund revenues	 <u>\$ 87,528,049</u>	 <u>\$ 85,679,682</u>	 <u>\$ 1,848,367</u>

The District received \$2,406,392 in property taxes that were levied on the District’s behalf by its member districts. The pass-through levies are authorized in Minnesota Statutes to cover the District’s lease costs, safe school initiatives, and long-term facilities maintenance programs. Tuition revenues increased, due to the previously mentioned increase in enrollment in the Northern Star On-Line Program. State sources decreased, due to a reduction in state special education tuition revenues as a result of decreases in the special education aid, due to declining enrollment. The federal revenue increase is related to aid received from COVID-19 pandemic and stimulus grant funding received, as well as the District becoming the Hennepin West Education Consortium fiscal host in fiscal 2023, which included Carl Perkins Grant funding.

Table 6 presents a summary of General Fund expenditures:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Salaries	\$ 52,625,161	\$ 53,148,884	\$ (523,723)
Employee benefits	22,713,902	23,159,800	(445,898)
Purchased services	7,238,190	6,822,248	415,942
Supplies and materials	2,101,685	2,338,947	(237,262)
Capital expenditures	1,817,003	638,382	1,178,621
Other expenditures	399,840	414,134	(14,294)
Debt service	<u>113,510</u>	<u>136,449</u>	<u>(22,939)</u>
Total General Fund expenditures	<u>\$ 87,009,291</u>	<u>\$ 86,658,844</u>	<u>\$ 350,447</u>

The increase in expenditures of \$350,447 is mainly the result of increases in capital expenditures and purchased services, offset by a decrease in salaries and benefits, mainly due to difficulties in filling open positions, which resulted in higher substitute teacher costs. Capital expenditure costs were higher with the issuance of technology subscriptions, long-term facilities maintenance, and safe schools projects.

Table 7 shows the General Fund unassigned fund balance, as compared to expenditures:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Unrestricted – unassigned fund balance	\$ 7,832,605	\$ 8,398,933	\$ 7,451,542	\$ 7,333,073	\$ 7,484,036
Unassigned fund balance as a percentage of expenditures	9.2%	9.8%	8.6%	8.5%	8.6%

Unassigned fund balance as a percentage of expenditures is one key measurement of a district's financial health. The unassigned fund balance of \$7,484,036 at June 30, 2023, represents 8.6 percent of annual expenditures. The District continues to monitor its fund balances closely. The Board of Director's policy sets a goal of at least 6.0 percent to 8.0 percent for the unassigned fund balance as a percentage of expenditures.

General Fund Budgetary Highlights

Table 8 summarizes the General Fund budget to actual comparison:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>	
				<u>Amount</u>	<u>Percent</u>
Revenue and other financing sources	<u>\$ 88,368,898</u>	<u>\$ 87,860,155</u>	<u>\$ 87,973,154</u>	<u>\$ 112,999</u>	<u>0.1%</u>
Expenditures and other financing uses	<u>\$ 90,251,221</u>	<u>\$ 89,369,172</u>	<u>\$ 87,419,997</u>	<u>\$ (1,949,175)</u>	<u>(2.2%)</u>
Change in fund balance	<u>\$ (1,882,323)</u>	<u>\$ (1,509,017)</u>	<u>\$ 553,157</u>	<u>\$ 2,062,174</u>	<u>(136.7%)</u>

Expenditures and other financing uses were under budget by \$1,949,175. Special education expenditures were under budget by \$1,472,371, mainly in salaries and benefits due to the current labor market conditions. Administrative support services and operations and maintenance were under budget by \$256,701, mainly in purchased services and supplies and materials due to grant spending being under budgeted amounts.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, debt principal, interest, and related costs. The change in the Debt Service Fund Balance in fiscal 2023 is attributable to payments made to the cash held in escrow to repay the Qualified School Construction Bond due in 2029.

Food Service Special Revenue Fund

Expenditures exceeded revenues by \$410,706 in the current year. After transfers in from the General Fund, the fund ended the year with a zero fund balance.

Capital Project – Building Construction Fund

Revenues and other financing sources exceeded expenditures by \$3,827,242 in the current year. The change in the fund balance is due to proceeds from the 2022A Facilities Maintenance Bonds, which will be used for future projects.

Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District currently maintains two internal service funds used to account for the District's self-insured health and dental insurance functions.

Operating revenues for the internal service funds for fiscal 2023 totaled \$13,309,586. Operating expenses totaled \$11,915,615 for self-insured health and dental benefit claims.

The net position for internal service funds as of June 30, 2023 totaled \$16,176,824, which represents an increase of \$1,896,170 in net position from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 9 shows the District's capital assets, together with changes from the previous year. The table also shows total depreciation/amortization expense for fiscal years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Land	\$ 10,865,963	\$ 10,865,963	\$ -
Buildings	97,343,648	96,440,633	903,015
Equipment	4,513,052	4,281,950	231,102
Technology subscriptions	428,612	-	428,612
Construction in progress	744,442	10,658	733,784
Less accumulated depreciation/amortization	<u>(31,093,087)</u>	<u>(28,813,471)</u>	<u>(2,279,616)</u>
Total	<u>\$ 82,802,630</u>	<u>\$ 82,785,733</u>	<u>\$ 16,897</u>
Depreciation/amortization expense	<u>\$ 2,291,261</u>	<u>\$ 2,131,297</u>	<u>\$ 159,964</u>

Additional details about capital assets can be found in the notes to the basic financial statements.

Long-Term Liabilities

Table 10 illustrates the components of the District’s long-term liabilities, together with the change from the prior year:

	2023	2022	Change
Certificates of participation payable	\$ 60,370,000	\$ 63,390,000	\$ (3,020,000)
General obligation bonds payable	8,480,000	4,020,000	4,460,000
Unamortized premium/discount on debt issued	2,583,880	2,890,594	(306,714)
Subscriptions payable	315,102	–	315,102
Severance benefits payable	6,385,304	6,003,753	381,551
Compensated absences payable	1,269,573	1,389,314	(119,741)
Total OPEB liability	3,474,272	3,872,279	(398,007)
Net pension liability	61,454,210	35,081,370	26,372,840
Total	<u>\$ 144,332,341</u>	<u>\$ 116,647,310</u>	<u>\$ 27,685,031</u>

The increase in general obligation bonds payable is due to the issuance of the 2022A Facilities Maintenance Bonds. The decrease in certificates of participation payable, and premium/discount on debt issued, is due to the payment of debt and the amortization of the related premium/discount in the current year. The increase in net pension liability is related to the changes in state-wide pension obligations previously discussed.

Additional details of the District’s long-term debt activity can be found in the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT’S FUTURE

The District is dependent on providing services to independent school districts throughout the state of Minnesota for its revenue. The majority of this revenue is generated through services provided to the member independent school districts of the District. For the past few years, legislated revenue increases to these members for providing educational services have not been sufficient to meet instructional program needs and increased costs, due to inflation. The District continuously endeavors to control costs and also meet the needs of its member districts by providing specialized programs for their students.

The amount of funding the District receives is also dependent on the number of students it serves. Ensuring that the District is providing premier specialized services to meet the unique learning needs of member district’s students is critical to the District’s financial well-being.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

These financial statements are designed to provide our citizens, customers, investors, 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 these statements, or need additional financial information, contact the Business Services Office, Intermediate District No. 287, 1820 North Xenium Lane, Plymouth, Minnesota 55441.

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BASIC FINANCIAL STATEMENTS

INTERMEDIATE DISTRICT NO. 287

Statement of Net Position
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and temporary investments	\$ 26,802,590	\$ 22,108,275
Receivables		
Accounts and interest	621,382	496,590
Due from other governmental units	24,881,087	22,115,242
Lease	1,899,559	2,076,346
Inventory	14,242	22,600
Prepaid items	133,782	130,654
Restricted assets – temporarily restricted		
Cash and investments for debt service	17,704,685	15,926,536
Capital assets, net of depreciation/amortization		
Not depreciated/amortized	11,610,405	10,876,621
Depreciated, net of accumulated depreciation/amortization	71,192,225	71,909,112
Total capital assets, net of accumulated depreciation/amortization	<u>82,802,630</u>	<u>82,785,733</u>
Total assets	154,859,957	145,661,976
Deferred outflows of resources		
Bond refunding deferments	316,446	348,091
Pension plan deferments	17,701,785	21,252,619
OPEB plan deferments	855,755	979,118
Total deferred outflows of resources	<u>18,873,986</u>	<u>22,579,828</u>
Total assets and deferred outflows of resources	<u>\$ 173,733,943</u>	<u>\$ 168,241,804</u>
Liabilities		
Salaries and compensated absences payable	\$ 6,784,257	\$ 7,003,542
Accounts and contracts payable	2,521,333	1,485,777
Accrued interest payable	567,388	483,393
Due to other governmental units	1,284,221	1,016,343
Unearned revenue	1,268,486	1,334,954
Long-term liabilities		
Due within one year	5,984,158	6,052,435
Due in more than one year	138,348,183	110,594,875
Total long-term liabilities	<u>144,332,341</u>	<u>116,647,310</u>
Total liabilities	156,758,026	127,971,319
Deferred inflows of resources		
Lease revenue for subsequent years	1,899,559	2,076,346
Pension plan deferments	11,884,816	53,263,596
OPEB plan deferments	1,711,840	1,545,319
Total deferred inflows of resources	<u>15,496,215</u>	<u>56,885,261</u>
Net position		
Net investment in capital assets	15,197,336	12,833,230
Restricted for		
State funding restrictions	3,672,185	3,046,446
Debt service	17,972,023	15,992,397
Unrestricted	<u>(35,361,842)</u>	<u>(48,486,849)</u>
Total net position	<u>1,479,702</u>	<u>(16,614,776)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 173,733,943</u>	<u>\$ 168,241,804</u>

INTERMEDIATE DISTRICT NO. 287

Balance Sheet
 Governmental Funds
 as of June 30, 2023
 (With Partial Comparative Information as of June 30, 2022)

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Funds</u>
Assets			
Cash and temporary investments	\$ 3,981,986	\$ -	\$ 4,381,445
Cash and investments held by trustee	-	17,704,685	-
Receivables			
Accounts and interest	353,220	263,323	2,567
Due from other funds	628,236	-	-
Due from other governmental units	23,665,546	1,207,462	3,009
Lease	-	1,899,559	-
Inventory	-	-	14,242
Prepaid items	133,782	-	-
	<u>\$ 28,762,770</u>	<u>\$ 21,075,029</u>	<u>\$ 4,401,263</u>
Liabilities			
Salaries and compensated absences payable	\$ 6,755,500	\$ -	\$ 28,757
Due to other funds	-	628,236	-
Accounts and contracts payable	709,081	-	528,046
Due to other governmental units	1,278,650	-	-
Unearned revenue	263,545	7,823	17,218
Total liabilities	<u>9,006,776</u>	<u>636,059</u>	<u>574,021</u>
Deferred inflows of resources			
Lease revenue for subsequent years	-	1,899,559	-
Fund balances			
Nonspendable	133,782	-	-
Restricted	3,672,185	18,539,411	3,827,242
Assigned	8,465,991	-	-
Unassigned	7,484,036	-	-
Total fund balances	<u>19,755,994</u>	<u>18,539,411</u>	<u>3,827,242</u>
	<u>\$ 28,762,770</u>	<u>\$ 21,075,029</u>	<u>\$ 4,401,263</u>

Total Governmental Funds

	2023		2022
\$	8,363,431	\$	5,760,217
	17,704,685		15,926,536
	619,110		495,287
	628,236		636,539
	24,876,017		22,115,242
	1,899,559		2,076,346
	14,242		22,600
	133,782		130,654
	<u>54,239,062</u>		<u>47,163,421</u>

\$	6,784,257	\$	7,003,542
	628,236		636,539
	1,237,127		426,993
	1,278,650		1,011,273
	288,586		330,101
	<u>10,216,856</u>		<u>9,408,448</u>

	1,899,559		2,076,346
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	133,782		126,835
	26,038,838		19,520,944
	8,465,991		8,697,775
	7,484,036		7,333,073
	<u>42,122,647</u>		<u>35,678,627</u>
\$	<u>54,239,062</u>	\$	<u>47,163,421</u>

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INTERMEDIATE DISTRICT NO. 287

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2023

(With Partial Comparative Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total fund balances – governmental funds	\$ 42,122,647	\$ 35,678,627
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	113,895,717	111,599,204
Accumulated depreciation/amortization	(31,093,087)	(28,813,471)
Governmental funds do not report a liability for accrued interest on long-term debt until due and payable.		
	(567,388)	(483,393)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources and uses.		
Certificates of participation payable	(60,370,000)	(63,390,000)
General obligation bonds payable	(8,480,000)	(4,020,000)
Unamortized premium/discount on debt issued	(2,583,880)	(2,890,594)
Subscriptions liabilities	(315,102)	–
Severance benefits payable	(6,385,304)	(6,003,753)
Compensated absences payable	(1,269,573)	(1,389,314)
Total OPEB liability	(3,474,272)	(3,872,279)
Net pension liability	(61,454,210)	(35,081,370)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – bond refunding deferments	316,446	348,091
Deferred outflows of resources – pension plan deferments	17,701,785	21,252,619
Deferred inflows of resources – pension plan deferments	(11,884,816)	(53,263,596)
Deferred outflows of resources – OPEB plan deferments	855,755	979,118
Deferred inflows of resources – OPEB plan deferments	(1,711,840)	(1,545,319)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		
	<u>16,176,824</u>	<u>14,280,654</u>
Total net position – governmental activities	<u>\$ 1,479,702</u>	<u>\$ (16,614,776)</u>

INTERMEDIATE DISTRICT NO. 287

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Funds</u>
Revenue			
Local sources			
Pass-through levies	\$ 2,406,392	\$ 5,208,175	\$ –
Tuition	21,770,918	1,064,567	–
Investment earnings	392,595	615,376	48,402
Other	569,044	223,962	59,413
State sources	58,539,285	–	14,836
Federal sources	3,849,815	1,531,599	359,038
Total revenue	<u>87,528,049</u>	<u>8,643,679</u>	<u>481,689</u>
Expenditures			
Current			
Career and technical education	1,796,506	–	–
Academic education	11,007,959	–	–
Special education	56,759,252	–	–
Student clubs	29,759	–	–
Administrative support services and operations and maintenance	17,302,305	–	–
Food service	–	–	843,993
Capital outlay	–	–	901,588
Debt service			
Principal	113,510	3,310,000	–
Interest and fiscal charges	–	3,353,976	–
Total expenditures	<u>87,009,291</u>	<u>6,663,976</u>	<u>1,745,581</u>
Excess (deficiency) of revenue over expenditures	518,758	1,979,703	(1,263,892)
Other financing sources (uses)			
Issuance of subscription liabilities	428,612	–	–
Bonds issued	–	83,918	4,666,082
Premium on bonds issued	–	–	14,346
Transfers in	–	–	410,706
Transfers (out)	(410,706)	–	–
Sale of assets	2,111	–	–
Insurance recovery	14,382	–	–
Total other financing sources (uses)	<u>34,399</u>	<u>83,918</u>	<u>5,091,134</u>
Net change in fund balances	553,157	2,063,621	3,827,242
Fund balances			
Beginning of year	<u>19,202,837</u>	<u>16,475,790</u>	<u>–</u>
End of year	<u>\$ 19,755,994</u>	<u>\$ 18,539,411</u>	<u>\$ 3,827,242</u>

Total Governmental Funds

2023	2022
\$ 7,614,567	\$ 7,712,506
22,835,485	21,646,044
1,056,373	571,079
852,419	777,991
58,554,121	59,357,931
5,740,452	4,574,394
96,653,417	94,639,945
1,796,506	1,089,010
11,007,959	10,453,635
56,759,252	57,716,077
29,759	13,084
17,302,305	17,250,589
843,993	761,275
901,588	-
3,423,510	3,337,094
3,353,976	3,379,836
95,418,848	94,000,600
1,234,569	639,345
428,612	-
4,750,000	-
14,346	-
410,706	256,156
(410,706)	(256,156)
2,111	4,599
14,382	-
5,209,451	4,599
6,444,020	643,944
35,678,627	35,034,683
\$ 42,122,647	\$ 35,678,627

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INTERMEDIATE DISTRICT NO. 287

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total net change in fund balances – governmental funds	\$ 6,444,020	\$ 643,944
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	2,308,158	717,682
Depreciation/amortization expense	(2,291,261)	(2,131,297)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	(4,750,000)	–
Subscription liabilities	(428,612)	–
Repayment of long-term debt principal does not affect the change in net position. However, it reduces fund balances.		
Financed purchases payable	–	145,158
Subscription liabilities	113,510	–
Certificates of participation payable	3,020,000	2,925,000
General obligation bonds payable	290,000	280,000
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	(83,995)	36,531
The internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	1,896,170	1,134,104
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses or interest and fiscal charges.		
	306,714	320,642
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Severance benefits payable	(381,551)	(330,494)
Compensated absences payable	119,741	52,946
Total OPEB liability	398,007	1,008,888
Net pension liability	(26,372,840)	21,530,432
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflow of resources – bond refunding deferments	(31,645)	(31,645)
Deferred outflows of resources – pension plan deferments	(3,550,834)	56,303
Deferred inflows of resources – pension plan deferments	41,378,780	(17,765,489)
Deferred outflows of resources – OPEB plan deferments	(123,363)	(175,160)
Deferred inflows of resources – OPEB plan deferments	(166,521)	(623,030)
Change in net position – governmental activities	<u>\$ 18,094,478</u>	<u>\$ 7,794,515</u>

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INTERMEDIATE DISTRICT NO. 287

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Pass-through levies	\$ 2,459,354	\$ 2,430,354	\$ 2,406,392	\$ (23,962)
Tuition	19,570,201	20,020,159	21,770,918	1,750,759
Investment earnings	20,000	414,000	392,595	(21,405)
Other	573,227	1,234,134	569,044	(665,090)
State sources	62,312,744	59,724,884	58,539,285	(1,185,599)
Federal sources	3,433,372	4,019,973	3,849,815	(170,158)
Total revenue	<u>88,368,898</u>	<u>87,843,504</u>	<u>87,528,049</u>	<u>(315,455)</u>
Expenditures				
Current				
Career and technical education	1,808,526	1,875,438	1,796,506	(78,932)
Academic education	10,833,659	11,153,892	11,007,959	(145,933)
Special education	60,136,945	58,231,623	56,759,252	(1,472,371)
Student clubs	23,934	22,312	29,759	7,447
Administrative support services and operations and maintenance	16,897,034	17,559,006	17,302,305	(256,701)
Debt service				
Principal	–	–	113,510	113,510
Total expenditures	<u>89,700,098</u>	<u>88,842,271</u>	<u>87,009,291</u>	<u>(1,832,980)</u>
Excess (deficiency) of revenue over expenditures	(1,331,200)	(998,767)	518,758	1,517,525
Other financing sources (uses)				
Issuance of subscription liability	–	–	428,612	428,612
Transfers (out)	(551,123)	(526,901)	(410,706)	116,195
Sale of assets	–	2,270	2,111	(159)
Insurance recovery	–	14,381	14,382	1
Total other financing sources (uses)	<u>(551,123)</u>	<u>(510,250)</u>	<u>34,399</u>	<u>544,649</u>
Net change in fund balances	<u>\$ (1,882,323)</u>	<u>\$ (1,509,017)</u>	553,157	<u>\$ 2,062,174</u>
Fund balances				
Beginning of year			<u>19,202,837</u>	
End of year			<u>\$ 19,755,994</u>	

INTERMEDIATE DISTRICT NO. 287

Statement of Net Position
 Proprietary Funds
 Internal Service Funds
 as of June 30, 2023

(With Partial Comparative Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Current assets		
Cash and temporary investments	\$ 18,439,159	\$ 16,348,058
Receivables		
Accounts and interest	2,272	1,303
Due from other governmental units	<u>5,070</u>	<u>—</u>
Total current assets	18,446,501	16,349,361
Current liabilities		
Accounts payable	535,366	184,447
Claims payable	748,840	874,337
Due to other governmental units	5,571	5,070
Unearned revenue	<u>979,900</u>	<u>1,004,853</u>
Total current liabilities	<u>2,269,677</u>	<u>2,068,707</u>
Net position		
Unrestricted	<u>\$ 16,176,824</u>	<u>\$ 14,280,654</u>

INTERMEDIATE DISTRICT NO. 287

Statement of Revenue, Expenses, and Changes in Net Position
 Proprietary Funds
 Internal Service Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Operating revenue		
Contributions from governmental funds	\$ 13,309,586	\$ 13,630,439
Operating expenses		
Dental benefit claims and expenses	619,522	640,266
Health benefit claims and expenses	9,949,163	10,692,910
Administrative fees	1,346,930	1,189,030
Total operating expenses	<u>11,915,615</u>	<u>12,522,206</u>
Operating income	1,393,971	1,108,233
Nonoperating revenue		
Investment earnings	<u>502,199</u>	<u>25,871</u>
Change in net position	1,896,170	1,134,104
Net position		
Beginning of year	<u>14,280,654</u>	<u>13,146,550</u>
End of year	<u>\$ 16,176,824</u>	<u>\$ 14,280,654</u>

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INTERMEDIATE DISTRICT NO. 287

Statement of Cash Flows
 Proprietary Funds
 Internal Service Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Received from assessments made to other funds	\$ 13,278,594	\$ 13,620,473
Payments for claims	(10,342,762)	(11,233,324)
Payments for fees	<u>(1,346,930)</u>	<u>(1,189,030)</u>
Net cash provided by operating activities	1,588,902	1,198,119
Cash flows from investing activities		
Investment income received	<u>502,199</u>	<u>25,871</u>
Net change in cash and cash equivalents	2,091,101	1,223,990
Cash and temporary investments		
Beginning of year	<u>16,348,058</u>	<u>15,124,068</u>
End of year	<u>\$ 18,439,159</u>	<u>\$ 16,348,058</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income	\$ 1,393,971	\$ 1,108,233
Adjustments to reconcile operating income to net cash provided by operating activities		
Changes in assets and liabilities		
Accounts and interest receivable	(969)	(1,175)
Due from other governmental units	(5,070)	-
Accounts payable	350,919	(112,943)
Claims payable	(125,497)	212,715
Due to other governmental units	501	80
Unearned revenue	<u>(24,953)</u>	<u>(8,791)</u>
Net cash provided by operating activities	<u>\$ 1,588,902</u>	<u>\$ 1,198,119</u>

INTERMEDIATE DISTRICT NO. 287

Statement of Fiduciary Net Position
as of June 30, 2023

	<u>Custodial Fund</u>
Assets	
Cash and temporary investments	\$ 95,534
Receivables	
Accounts and interest	<u>17</u>
Total assets	<u><u>\$ 95,551</u></u>
Net position	
Restricted for scholarships	<u><u>\$ 95,551</u></u>

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2023

	<u>Custodial Fund</u>
Additions	
Donations	\$ 2,859
Deductions	
Scholarships awarded	<u>925</u>
Change in net position	1,934
Net position	
Beginning of year	<u>93,617</u>
End of year	<u><u>\$ 95,551</u></u>

INTERMEDIATE DISTRICT NO. 287

Notes to Basic Financial Statements
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The financial statements of Intermediate District No. 287 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District is an instrumentality of the state of Minnesota established to function as an educational institution. The District's Board of Directors is responsible for legislative and fiscal control of the District. A superintendent is appointed by the Board of Directors and is responsible for administrative control of the District.

B. Reporting Entity

The District's financial statements include all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The fiduciary funds are only reported at the fund financial statement level. Generally, the effect of material interfund activity has been removed from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other internally directed revenues are reported as general revenues.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. Depreciation/amortization expense is included as a direct expense in the functional areas that utilize the related capital assets. Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements. The proprietary funds (internal service funds) are presented in the proprietary fund financial statements. Because the principal users of the internal services are the District's governmental activities, the financial statement of the proprietary funds (internal service funds) are consolidated into the governmental activities in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity. Fiduciary funds are presented in the fiduciary fund financial statements by type. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service funds are district contributions and charges to employees for insurance. Operating expenses for the internal service funds include the cost of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The District's only proprietary fund type are the internal service funds, which provides services to the governmental funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. Other revenue is considered available if collected within 60 days after year-end. Proceeds of long-term debt and acquisitions under financed purchases, leases, and subscription liabilities are reported as other financing sources.
- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and use the accrual basis of accounting as described earlier in these notes.

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education (MDE). Each fund is accounted for as an independent entity. A description of the funds included in this report is as follows:

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The District has included in the General Fund subdivisions to account for revenue and expenditures for career and technical education, academic education, special education, district-wide (including administrative support services and operations and maintenance), severance and property, and student clubs.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and payment of, debt principal, interest, and related costs.

Nonmajor Governmental Funds

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is used primarily to record financial activities of the District’s child nutrition program.

Capital Projects – Building Construction Fund – The Capital Projects – Building Construction Fund is used to account for financial resources used for the District’s long-term facilities maintenance (LTFM) program.

Proprietary Funds

Internal Service Funds – The internal service funds are used to account for and finance the uninsured risk of loss of the District’s self-insured plans that provide employee health and dental insurance benefits.

Fiduciary Funds

Custodial Fund – The Custodial Fund is used to account for resources received by various other third parties to be used for scholarship awards.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgeting

Each June, the Board of Directors adopts an annual budget for all governmental funds. The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Total expenditures exceeded budgeted amount in the Capital Projects – Building Construction Fund and Debt Service Fund by \$555,298 and \$263, respectively, in the current fiscal year.

F. Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the Debt Service Fund, the cash is restricted for debt payments. Interest earned on these investments was allocated directly to those accounts.

Investments are generally stated at fair value, except for investments in certain external investment pools, which are stated at amortized cost. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less may also be reported at amortized cost. Investment income is accrued at the Balance Sheet date. Repurchase agreement investments are valued on a cost-basis measure and, therefore, are not subject to the fair value disclosures.

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

G. Receivables

All receivables are shown net of any allowance for uncollectibles; however, no allowance has been recorded. The only receivables not expected to be fully collected within one year are lease receivables.

H. Inventories

Inventories are valued at the lower of cost (first-in, first-out method) or market. Inventories are recorded as expenditures/expenses when items are used or sold.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as expenditures/expenses at the time of consumption.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for purchased or constructed assets. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. Technology subscription capital assets are recorded based on the measurement of any subscription liability plus the payments due to a subscription-based information technology (SBITA) vendor at the commencement of the subscription term, including any applicable implementation costs. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated/amortized using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation/amortization purposes. Useful lives vary, ranging from 20 to 50 years for buildings, and 4 to 15 years for equipment. Technology subscriptions are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying information technology (IT) assets.

Capital assets not being depreciated/amortized include land and construction in progress.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

K. Unearned Revenue

Unearned revenue consists of tuition for fiscal 2024, West Suburban Summer School classes collected with spring registration, gifts and grants for the fiscal 2024 school year, balances remaining in student lunch accounts, and collections in advance of premiums in the internal service funds.

L. 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. Debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method.

In the fund financial statements, governmental fund types recognize debt premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses.

M. Subscription-Based Information Technology Arrangements (SBITAs)

A SBITA is a contract that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The District has entered into certain technology subscriptions for education solutions and other purposes. Capital assets associated with SBITAs are presented separately from other capital assets in Note 4. SBITA's reported in Note 5 include the terms and related disclosures associated with any subscription liabilities.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Compensated Absences Payable

- 1. Vacation Pay** – Employees are entitled to vacation based on length of employment, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation and related benefits upon termination. Vacation pay is accrued when earned or incurred in the government-wide financial statements. Unused vacation pay is accrued in the governmental fund financial statements only when it has matured, due to employee termination or similar circumstances.
- 2. Sick Pay** – Substantially all district employees are entitled to sick leave at various rates. Unused sick leave enters into the calculation of early retirement incentive and convertible sick leave payments for some employees upon termination.

O. Severance Benefits

The District provides lump sum severance or retirement pay to eligible employees in accordance with provisions in collectively bargained contracts and employment guides.

Members of employee groups within the District, including teachers, may become eligible to receive lump sum severance or retirement pay benefits. Eligibility for these benefits is based on years of service and/or minimum age requirements. The amount of retirement benefit is calculated by converting a portion of unused accumulated sick leave. Severance benefits are delineated in employee contracts. Members of employee groups may also elect to receive district matching contributions paid into a tax-deferred matching contribution plan. The amount of any severance or retirement benefit due an individual is reduced by the total matching contributions made by the District for members of certain employee groups to such a plan over the course of that individual's employment.

Severance or retirement benefits are required to be paid out over a 21-month period following the effective date of retirement. Retirement benefits for eligible teachers are paid into a post-employment healthcare savings plan, administered by the Minnesota State Retirement System. For other employees, severance benefits are paid into a tax-deferred and/or healthcare savings plan. Severance is recorded as a liability in the government-wide financial statements as it is earned and it becomes probable that it will vest at some point in the future. Severance or retirement pay is accrued in the governmental fund financial statements only when it becomes due and payable.

P. State-Wide Pension 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 the PERA's and the TRA's fiduciary net positions have been determined on the same basis as they are reported by the PERA and the TRA. 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.

The 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 merger 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 Teachers Retirement Fund Association in 2015.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Tuition Billings

The District’s policy is to recognize tuition revenue in the fiscal year that corresponds with the fiscal year in which the educational services are rendered to resident districts. Therefore, tuition revenue for the year ended June 30, 2023 represents services performed during the 2022–2023 fiscal year.

Special education, career and technical education, and academic tuition billings are based on a determination of the general education, categorical aids, prior legislative formulas for cooperation revenue, and any other pertinent levy dollars as provided by legislation to each student’s resident local school district.

R. Risk Management

1. **General Insurance** – 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 2023.
2. **Self-Insurance** – The District utilizes internal service funds to account for and finance its uninsured risk of loss for its employee dental and medical plans. The internal service funds are funded by the District, employee contributions, and interest income. The claims liability reported in the internal service funds for the dental and medical plans at June 30, 2023, is based on the requirement that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the loss can be reasonably estimated. Changes in the internal service funds’ dental and medical plan claims liability were:

Dental

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2022	\$ 9,227	\$ 575,690	\$ 570,832	\$ 14,085
2023	\$ 14,085	\$ 623,261	\$ 624,429	\$ 12,917

Medical

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2022	\$ 652,395	\$ 10,870,349	\$ 10,662,492	\$ 860,252
2023	\$ 860,252	\$ 9,594,004	\$ 9,718,333	\$ 735,923

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position will sometimes report a separate section for deferred outflows or inflows of resources. This separate financial statement element represents a consumption or acquisition of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

The District reports deferred outflows of resources related to bond refunding deferments in the government-wide Statement of Net Position. A bond refunding deferment results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

The District also reports deferred outflows and inflows of resources related to pension and other post-employment benefits (OPEB) reported in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual experience, changes in proportion, changes of assumptions, the difference between projected and actual earnings on pension and OPEB Plan investments, and from contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

The District reports deferred inflows of resources related to lease receivables, which requires lessors to recognize deferred inflows of resources to correspond to lease receivables. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

T. Statement of Cash Flows

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from time of purchase by the District of three months or less to be cash equivalents. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

U. Restricted Assets

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements, such as a bond indenture. Restricted assets are reported only in the government-wide financial statements. In the fund financial statements, these assets have been reported as "cash and investments held by trustee."

V. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect amounts reported in the financial statements during the reporting period. Actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

W. Net Position

In the government-wide and proprietary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation/amortization, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Unrestricted Net Position** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

X. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to Board of Directors policy, the District’s director of finance is authorized to establish assignments of fund balance.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

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

When committed, assigned, or unassigned resources are available for use, it is the District’s policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Y. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Z. Change in Accounting Principle

During the year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). This statement provides guidance on the accounting and financial reporting for SBITAs for governmental end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. Certain amounts necessary to fully restate fiscal year 2022 financial information are not determinable; therefore, prior period comparative amounts have not been restated. The implementation of this new GASB statement in the current year resulted in the District reporting new capital assets and long-term liabilities for SBITAs. Beginning net position was unchanged from the implementation of this standard in the current year. See Notes 4 and 5 for additional details on this change in the current year.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the Board of Directors.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

The District's deposit policies do not further limit depository choices.

At year-end, the carrying amount of the District's deposits was \$9,829,360, while the balance on the bank records was \$10,409,034. At June 30, 2023, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

B. Cash on Hand

Cash in the possession of the District, consisting of petty cash and change funds, totaled \$400 at year-end.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

Investments are subject to various risks, the following of which are considered the most significant:

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Although the District’s investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. The District’s investment policies do not further restrict investing in specific financial instruments.

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District’s investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

Concentration Risk – This is the risk associated with investing a significant portion of the District’s investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District’s investment policies do not address concentration risk. At June 30, 2023, the District’s investments portfolio includes the following percentages of specific issuers:

Repurchase agreement	
Citigroup Global Markets	50.9%

This asset is being held by a trustee as required in the debt issuance documents for the certificates of participation issued by the District. This asset will be used to pay future debt service.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

D. Summary Information

The following table presents the District’s deposit and investment balances at June 30, 2023, and information relating to potential investment risks:

Investment Type	Credit Risk		Fair Value Measurements Using	Interest Risk – Maturity Duration in Years				Carrying Value
	Credit Rating	Rating Agency		No Maturity	Less than 1	1 to 5	6 to 10	
U.S. treasuries	AAA	Moody's	Level 2	\$ –	\$ 1,436,523	\$ –	\$ –	\$ 1,436,523
Repurchase agreement								
Citigroup Global Markets (U.S. agency underlying security)	AAA	S&P	N/A	\$ –	\$ –	\$ –	\$ 17,692,877	17,692,877
Negotiable certificates of deposit	N/R	N/A	Level 2	\$ –	\$ 949,700	\$ 913,800	\$ –	1,863,500
Investment pools/mutual funds								
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	\$ 1,224,159	\$ –	\$ –	\$ –	1,224,159
MNTrust Term Series	N/R	N/A	Amortized Cost	\$ –	\$ 5,000,000	\$ –	\$ –	5,000,000
Minnesota School District Liquid Asset Fund								
Liquid Portfolio	AAA	S&P	Amortized Cost	\$ 7,544,182	\$ –	\$ –	\$ –	7,544,182
First American Government Obligations Fund	AAA	S&P	Level 1	\$ 2,799	\$ –	\$ –	\$ –	2,799
Wells Fargo Treasury Money Market	AAA	S&P	Level 1	\$ 9,009	\$ –	\$ –	\$ –	9,009
Total investments								34,773,049
Deposits								9,829,360
Cash on hand								400
Total cash and investments								\$ 44,602,809

N/A – Not Applicable
N/R – Not Rated

The Minnesota School District Liquid Asset Fund (MSDLAF) and MNTrust Investment Shares Portfolio are regulated by Minnesota Statutes and are external investment pools, which are not registered with the Securities and Exchange Commission. The District’s investments in these investment pools are measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. For these investments, there are no unfunded commitments and the redemption frequency is daily. There is no redemption notice required for the MSDLAF and the MNTrust Investment Shares Portfolio.

MNTrust Term Series is intended to be held until maturity; a participant’s withdrawal prior to maturity will require seven-days’ notice of redemption and will likely carry a penalty, which could be substantial in that it would be intended to allow the Term Series Portfolio to recoup any associated penalties, charges, losses or other costs associated with the early redemption of the investments therein.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Cash and investments are included on the basic financial statements as follows:

Cash and temporary investments – Statement of Net Position	\$ 26,802,590
Restricted assets – temporarily restricted	
Cash and investments for debt service	17,704,685
Cash and investments – Statement of Fiduciary Net Position	
Custodial Fund	<u>95,534</u>
Total cash and investments	<u>\$ 44,602,809</u>

NOTE 3 – LEASE RECEIVABLE

The District is the lessor in an agreement that conveys the right to use building space owned by the District. The lease is reported using an incremental borrowing rate of 2.31 percent with a final maturity in fiscal 2033. During the current year, the District received principal and interest payments on this lease of \$223,962.

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the current year is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	\$ 10,865,963	\$ –	\$ –	\$ –	\$ 10,865,963
Construction in progress	10,658	1,078,106	–	(344,322)	744,442
Total capital assets, not depreciated/amortized	<u>10,876,621</u>	<u>1,078,106</u>	<u>–</u>	<u>(344,322)</u>	<u>11,610,405</u>
Capital assets, depreciated/amortized					
Buildings	96,440,633	558,693	–	344,322	97,343,648
Equipment	4,281,950	242,747	(11,645)	–	4,513,052
Technology subscriptions	–	428,612	–	–	428,612
Total capital assets, depreciated/amortized	<u>100,722,583</u>	<u>1,230,052</u>	<u>(11,645)</u>	<u>344,322</u>	<u>102,285,312</u>
Less accumulated depreciation/amortization for					
Buildings	(25,626,940)	(2,031,725)	–	–	(27,658,665)
Equipment	(3,186,531)	(148,446)	11,645	–	(3,323,332)
Technology subscriptions	–	(111,090)	–	–	(111,090)
Total accumulated depreciation/amortization	<u>(28,813,471)</u>	<u>(2,291,261)</u>	<u>11,645</u>	<u>–</u>	<u>(31,093,087)</u>
Net capital assets, depreciated/amortized	<u>71,909,112</u>	<u>(1,061,209)</u>	<u>–</u>	<u>344,322</u>	<u>71,192,225</u>
Total capital assets, net	<u>\$ 82,785,733</u>	<u>\$ 16,897</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 82,802,630</u>

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Depreciation/amortization expense for the current year ended was charged to the following governmental functions:

Career and technical education	\$ 2,844
Academic education	81,920
Special education	45,245
Administrative support services and operations and maintenance	2,157,503
Food service	<u>3,749</u>
Total depreciation/amortization expense	<u>\$ 2,291,261</u>

NOTE 5 – LONG-TERM LIABILITIES

A. Components and Changes in Long-Term Liabilities

	June 30, 2022	Additions	Retirements	June 30, 2023	Due Within One Year
Certificates of participation payable	\$ 63,390,000	\$ –	\$ 3,020,000	\$ 60,370,000	\$ 3,120,000
General obligation bonds payable	4,020,000	4,750,000	290,000	8,480,000	320,000
Unamortized premium/discount on debt issued	2,890,594	14,346	321,060	2,583,880	–
Subscription liabilities	–	428,612	113,510	315,102	99,928
Severance benefits payable	6,003,753	1,166,855	785,304	6,385,304	318,902
Compensated absences payable	1,389,314	1,054,601	1,174,342	1,269,573	1,269,573
Total OPEB liability	3,872,279	228,883	626,890	3,474,272	855,755
Net pension liability	<u>35,081,370</u>	<u>32,111,379</u>	<u>5,738,539</u>	<u>61,454,210</u>	<u>–</u>
	<u>\$ 116,647,310</u>	<u>\$ 39,754,676</u>	<u>\$ 12,069,645</u>	<u>\$ 144,332,341</u>	<u>\$ 5,984,158</u>

B. Descriptions of Long-Term Liabilities

Subscription Liabilities

The District entered into agreements to finance the use of learning software, which calls for monthly principal and interest payments through June 2027. These subscription liabilities are paid by the General Fund. The total amount of the underlying technology subscription assets and the related accumulated amortization is presented in Note 4 to the basic financial statements.

Description	Interest Rate	Issue Date	Original Issue	Final Maturity	Principal Outstanding
Software	7.00 %	07/01/2022	\$ 286,588	06/30/2027	\$ 225,965
Software	7.00 %	07/01/2022	\$ 28,142	06/30/2024	13,595
Software	7.00 %	10/01/2022	\$ 10,447	10/01/2024	5,047
Software	7.00 %	07/01/2022	\$ 31,031	06/30/2025	20,051
Software	7.00 %	04/10/2023	\$ 72,404	04/10/2026	<u>50,444</u>
					<u>\$ 315,102</u>

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

Certificates of Participation Payable – The following certificates of participation are outstanding as of June 30, 2023:

Issue	Issue Date	Interest Rate	Original Issue	Final Maturity	Principal Outstanding
Certificates of participation payable					
2010B Certificates of Participation Build America Bonds – Direct Pay	01/07/2010	5.48%	\$ 2,050,000	02/01/2025	\$ 865,000
2010E Certificates of Participation Qualified School Construction Bonds – Direct Pay	11/18/2010	6.00%	\$ 29,790,000	02/01/2029	29,790,000
2011A Certificates of Participation	05/19/2011	3.00–4.20%	\$ 4,075,000	02/01/2026	985,000
2016A Refunding Certificates of Participation	09/15/2016	3.00–4.00%	\$ 25,805,000	05/01/2032	15,545,000
2017A Certificates of Participation	08/24/2017	3.13–5.00%	\$ 11,880,000	02/01/2037	11,880,000
2019A Refunding Certificates of Participation	12/30/2019	3.00–4.00%	\$ 3,085,000	02/01/2025	<u>1,305,000</u>
Total certificates of participation payable					<u>\$ 60,370,000</u>

The certificates of participation will be repaid by the Debt Service Fund. The District’s 2010B Certificate of Participation was issued as Build America Bonds – Direct Pay, and the District’s 2010E Certificate of Participation was issued as Qualified School Construction Bonds – Direct Pay, for which the District will receive federal tax credits toward the interest payments on these debt issues. Certain future pass-through levies of the member districts have been pledged for the payment of these certificates. A portion of the District’s annual payments are being held in an escrow account that is being held for payment of future debt service.

Upon the occurrence of any event of default specified in the certificates of participation, the certificate holders may declare all future debt payments immediately due and payable, and they may take immediate possession of the property financed with these certificates for the remaining term of the certificates. The certificate holders also may make their best effort to sell or lease their interest in the premises financed in a commercially reasonable manner. Any costs of selling or leasing the property will be the responsibility of the District. If the proceeds of the property financed are not sufficient to pay the balance due on the certificates, the certificate holders may take any remedy available in law to require the District to pay any of its obligations in this agreement.

General Obligation Bonds Payable – The following general obligation bonds are outstanding as of June 30, 2023:

Issue	Issue Date	Interest Rate	Original Issue	Final Maturity	Principal Outstanding
General obligation bonds payable					
Facilities Maintenance Bonds – 2017B	08/24/2017	4.00–5.00%	\$ 5,065,000	05/01/2033	\$ 3,730,000
Facilities Maintenance Bonds – 2022A	11/22/2022	3.35–5.00%	\$ 4,750,000	05/01/2043	<u>4,750,000</u>
					<u>\$ 8,480,000</u>

The general obligation bonds payable will be repaid by the Debt Service Fund. The Debt Service Fund payments will be financed through a pass-through long-term facilities maintenance levy from the member districts.

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

Severance Benefits Payable – Severance benefits payable consist of early retirement incentive benefits payable to employees. Severance benefit liabilities are paid by the General Fund. Annual payments to retire the severance benefit liabilities have not been determined and will depend on actual employee turnover.

Compensated Absences Payable – Compensated absences payable represent accrued vacation payable at year-end. Compensated absences are paid by the General Fund. Annual payments to retire compensated absences payable have not been determined and will depend on employee turnover and actual employee absences.

Other Long-Term Liabilities – The District offers a number of benefits to its employees, including pensions and OPEB. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are financed primarily by the General Fund.

District employees participate in two state-wide, cost-sharing, multiple-employer defined benefit pension plans, administered by the PERA and the TRA. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans as of and for the year ended June 30, 2023:

Pension Plans	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
PERA	\$ 20,592,085	\$ 6,548,650	\$ 964,146	\$ 2,548,858
TRA	40,862,125	11,153,135	10,920,670	(9,327,126)
Total	<u>\$ 61,454,210</u>	<u>\$ 17,701,785</u>	<u>\$ 11,884,816</u>	<u>\$ (6,778,268)</u>

C. Minimum Debt Payments

Minimum annual principal and interest payments required to retire certificates of participation, general obligation bonds payable, and subscription liabilities are as follows:

Year Ending June 30,	Certificates of Participation		General Obligation Bonds Payable		Subscription Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 3,120,000	\$ 2,969,425	\$ 320,000	\$ 460,106	\$ 99,928	\$ 22,057
2025	3,230,000	2,855,735	425,000	351,020	89,498	15,062
2026	3,390,000	2,737,643	450,000	329,770	59,395	8,797
2027	2,695,000	2,601,363	470,000	310,620	66,281	4,640
2028	2,805,000	2,493,563	490,000	290,620	–	–
2029–2033	40,690,000	3,818,113	2,765,000	1,123,100	–	–
2034–2038	4,440,000	443,213	1,595,000	642,672	–	–
2039–2043	–	–	1,965,000	272,252	–	–
	<u>\$ 60,370,000</u>	<u>\$ 17,919,055</u>	<u>\$ 8,480,000</u>	<u>\$ 3,780,160</u>	<u>\$ 315,102</u>	<u>\$ 50,556</u>

NOTE 6 – FUND BALANCES

A. Classifications

At June 30, 2023, a summary of the District’s governmental fund balance classifications are as follows:

	General Fund	Debt Service Fund	Nonmajor Fund	Total
Nonspendable				
Prepaid items	\$ 133,782	\$ –	\$ –	\$ 133,782
Restricted				
Basic skills programs	17,663	–	–	17,663
Safe schools levy	514,244	–	–	514,244
Basic skills extended time	115,262	–	–	115,262
Long-term facilities maintenance	529,625	–	3,827,242	4,356,867
Medical Assistance	2,495,391	–	–	2,495,391
Debt service	–	18,539,411	–	18,539,411
Total restricted	<u>3,672,185</u>	<u>18,539,411</u>	<u>3,827,242</u>	<u>26,038,838</u>
Assigned				
Operational adjustment reserve	181,420	–	–	181,420
Severance	5,024,941	–	–	5,024,941
Tuition adjustments	2,128,941	–	–	2,128,941
Property	28,014	–	–	28,014
Student clubs	9,648	–	–	9,648
Vehicle depreciation	101,664	–	–	101,664
Collaborative curriculum project	29,158	–	–	29,158
Strategic priorities	717,243	–	–	717,243
Subsequent year’s budget	244,962	–	–	244,962
Total assigned	<u>8,465,991</u>	<u>–</u>	<u>–</u>	<u>8,465,991</u>
Unassigned	<u>7,484,036</u>	<u>–</u>	<u>–</u>	<u>7,484,036</u>
Total	<u>\$ 19,755,994</u>	<u>\$ 18,539,411</u>	<u>\$ 3,827,242</u>	<u>\$ 42,122,647</u>

B. Fund Balance Policy

The Board of Directors has formally adopted a fund balance policy regarding the unassigned fund balance for the General Fund. The policy establishes that the District will endeavor to maintain an unassigned fund balance of at least 6.0–8.0 percent of the District’s General Fund operating budget, excluding operating capital programs. At June 30, 2023, the unassigned fund balance of the General Fund was 8.6 percent of total current year expenditures.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The District provides post-employment benefits to certain eligible employees through a single-employer defined benefit OPEB Plan administered by the District. All post-employment benefits are based on contractual agreements with employee groups, with benefit eligibility based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a separate financial report. These benefits are summarized as follows:

All retirees of the District have the option under state law to continue their medical insurance coverage through the District from the time of retirement until the employee reaches the age of eligibility for Medicare. For members of certain employee groups, the District pays for all or part of the eligible retiree’s premiums for medical and/or dental insurance for the first three calendar months following retirement. Benefits paid by the District differ by bargaining unit, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an “implicit rate subsidy.” This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District’s younger and statistically healthier active employees.

B. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined annually by the District. The District’s contributions in the current year totaled \$400,395 as required on a pay-as-you-go basis to finance the current year benefits as described in the previous section. The District has not established a trust fund to finance these OPEB benefits.

C. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	38
Active plan members	<u>807</u>
Total members	<u><u>845</u></u>

D. Total OPEB Liability of the District

The District’s total OPEB liability of \$3,474,272 at year-end was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2021.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

E. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.69%
20-year municipal bond yield	3.69%
Inflation rate	2.25%
Healthcare cost trend rate	6.30%, grading to 3.80% over 54 years

Mortality rates were based on the RP-2014 Mortality Tables With Projected Mortality Improvements based on Scale MP-2015 for teachers and Pub 2010 General Mortality Tables with Scale MP-2019 for nonteachers.

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield.

Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information, as well as for consistency with the other economic assumptions.

F. Discount Rate

The discount rate used to measure the total OPEB liability was 3.69 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due.

G. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Beginning balance – July 1, 2022	\$ 3,872,279
Changes for the year	
Service cost	347,558
Interest	77,541
Difference between expected and actual experience	(61,480)
Changes of assumptions	(399,183)
Benefit payments	(362,443)
Total net changes	<u>(398,007)</u>
Ending balance – June 30, 2023	<u>\$ 3,474,272</u>

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 1.92 percent to 3.69 percent based on updated 20-year municipal bond rates.

H. Total OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

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 that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	2.69%	3.69%	4.69%
Total OPEB liability	\$ 3,698,324	\$ 3,474,272	\$ 3,260,297

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 healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Cost Trend Rates</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase in Healthcare Cost Trend Rates</u>
Healthcare cost trend rate	5.30%, grading to 2.80% over 54 years	6.30%, grading to 3.80% over 54 years	7.30%, grading to 4.80% over 54 years
Total OPEB liability	\$ 3,209,667	\$ 3,474,272	\$ 3,792,181

I. OPEB Expense and Related Deferred Outflows and Deferred Inflows of Resources

At year-end, the District reported the following deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ –	\$ 1,098,048
Changes in actuarial assumptions	455,360	613,792
District’s contributions to the OPEB Plan subsequent to the measurement date	<u>400,395</u>	<u>–</u>
Total	<u>\$ 855,755</u>	<u>\$ 1,711,840</u>

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

A total of \$400,395 reported as deferred outflows of resources related to OPEB, resulting from district contributions to the OPEB Plan subsequent to the measurement date, will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amount
2024	\$ (196,216)
2025	\$ (196,216)
2026	\$ (179,020)
2027	\$ (172,152)
2028	\$ (163,164)
Thereafter	\$ (349,712)

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA’s and the TRA’s defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA’s and the TRA’s defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code (IRC).

1. General Employees Retirement Fund (GERF)

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

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Association (TRA)

The 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. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota’s public elementary and secondary schools, 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 Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through the Defined Contribution Plan administered by Minnesota State.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

B. Benefits Provided

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

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

1. GERS Benefits

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 the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years 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 age 66.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

2. TRA Benefits

The 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 Statutes 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 the TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

Step-Rate Formula	Percentage per Year
Basic Plan	
First 10 years of service	2.2 %
All years after	2.7 %
Coordinated Plan	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are July 1, 2006 or after	1.9 %

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) Three percent per year early retirement reduction 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).

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statutes. 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 benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

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. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District’s contributions to the GERF for the year ended June 30, 2023, were \$1,410,160. The District’s contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Minnesota Statutes, Chapter 354 sets the rates for employer and employee contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2021		2022		2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.13 %	11.00 %	12.34 %	11.00 %	12.55 %
Coordinated Plan	7.50 %	8.13 %	7.50 %	8.34 %	7.50 %	8.55 %

The District’s contributions to the TRA for the plan’s fiscal year ended June 30, 2023, were \$2,744,079. The District’s contributions were equal to the required contributions for each year as set by state statutes.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The following is a reconciliation of employer contributions in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	<i>in thousands</i>
Employer contributions reported in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	\$ 482,679
Add employer contributions not related to future contribution efforts	(2,178)
Deduct the TRA’s contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total nonemployer contributions	<u>35,590</u>
Total contributions reported in the Schedule of Employer and Nonemployer Pension Allocations	<u>\$ 515,519</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. The TRA has rounded percentage amounts to the nearest ten thousandths.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2023, the District reported a liability of \$20,592,085 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 nonemployer 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 \$603,648. The net pension liability was measured as of June 30, 2022, 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 proportionate share of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.2600 percent at the end of the measurement period and 0.2761 percent for the beginning of the period.

District’s proportionate share of the net pension liability	\$ 20,592,085
State’s proportionate share of the net pension liability associated with the District	\$ 603,648

For the year ended June 30, 2023, the District recognized pension expense of \$2,458,659 for its proportionate share of the GERF’s pension expense. In addition, the District recognized an additional \$90,199 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota’s contribution of \$16 million to the GERF.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

At June 30, 2023, the District reported its proportionate share of the GERF’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	\$ 172,000	\$ 233,714
Changes in actuarial assumptions	4,940,228	89,454
Net collective difference between projected and actual investment earnings	–	77,358
Changes in proportion	26,262	563,620
District’s contributions to the GERF subsequent to the measurement date	<u>1,410,160</u>	<u>–</u>
Total	<u>\$ 6,548,650</u>	<u>\$ 964,146</u>

The \$1,410,160 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 ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ 1,621,499
2025	\$ 1,681,116
2026	\$ (990,519)
2027	\$ 1,862,248

2. TRA Pension Costs

At June 30, 2023, the District reported a liability of \$40,862,125 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2022, 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 the 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 0.5103 percent at the end of the measurement period and 0.5322 percent for the beginning of the period.

The pension liability amount reflected a reduction due to direct aid provided to the 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 the net pension liability	\$ 40,862,125
State’s proportionate share of the net pension liability associated with the District	\$ 3,030,049

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

For the year ended June 30, 2023, the District recognized negative pension expense of (\$9,743,767). It also recognized \$416,641 as an increase to pension expense for the support provided by direct aid.

At June 30, 2023, 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	\$ 624,898	\$ 373,617
Changes in actuarial assumptions	6,827,226	9,016,655
Net collective difference between projected and actual investment earnings on pension plan investments	574,491	–
Changes in proportion	382,441	1,530,398
District’s contributions to the TRA subsequent to the measurement date	2,744,079	–
	<u>11,153,135</u>	<u>10,920,670</u>
Total	<u>\$ 11,153,135</u>	<u>\$ 10,920,670</u>

A total of \$2,744,079 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ (8,411,090)
2025	\$ 795,026
2026	\$ 94,246
2027	\$ 5,141,130
2028	\$ (130,926)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of the PERA and the TRA, 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.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

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 Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	5.10 %
International equity	16.50	5.30 %
Private markets	25.00	5.90 %
Fixed income	25.00	0.75 %
Total	100.00 %	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	6.50%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the GERF Plan. Benefit increases after retirement are assumed to be 1.25 percent for the GERF Plan.

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

Mortality rates for the GERF Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit the PERA's experience.

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

2. TRA

Salary increases were based on a service-related table.

<u>Mortality Assumptions Used in Valuation of Total Pension Liability</u>	
Pre-retirement	RP-2014 White Collar Employee Table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 Scale.
Post-retirement	RP-2014 White Collar Annuitant Table, male 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.

Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2019, with economic assumptions updated in 2019.

The following changes in actuarial assumptions occurred in 2022:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- None.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. 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 GERF 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.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 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.

H. Pension Liability Sensitivity

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

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	5.50%	6.50%	7.50%
District's proportionate share of the GERF net pension liability	\$ 32,526,278	\$ 20,592,085	\$ 10,804,206
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	\$ 64,416,914	\$ 40,862,125	\$ 21,554,541

I. Pension Plan Fiduciary Net Position

Detailed information about the 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.

Detailed information about the plan'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 the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 9 – FLEXIBLE BENEFIT PLAN

The District offers its employees a flexible benefit plan (cafeteria plan) (the Plan) created in accordance with the IRC § 125. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits.

Before the beginning of the Plan year, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At year-end, the District is contingently liable for claims against the total amount of participants' annual contributions to the Plan, whether or not such contributions have been made.

Payments of insurance premiums (health and dental) are made by the District to their self-insured Internal Service Fund. Payment of claims are paid directly to the designated insurance companies. These payments are made on a monthly basis and are accounted for in the General Fund and internal service funds.

Amounts withheld for medical reimbursement and dependent care are paid by the District and maintained by an outside administrator on a monthly basis. Payments are made by the outside administrator to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the employee. The medical reimbursement and dependent care activity are included in the financial statements in the General Fund.

All property of the Plan and income attributable to that property is solely the property of the District, subject to the claims of the District's general creditors. Participants' rights under the Plan are equal to those of general creditors of the District in an amount equal to eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

NOTE 10 – INTERFUND TRANSFERS AND BALANCES

A. Interfund Transfers

During the year ended June 30, 2023, the District's Food Service Special Revenue Fund received a transfer in the amount of \$410,706 from the General Fund. This transfer was made to finance current year operations in this fund.

B. Due To/Due From

As of June 30, 2023, the General Fund has a receivable of \$628,236 from the District's Debt Service Fund to assist with cash flow.

Interfund transfers and balances reported in the fund financial statements are eliminated in the government-wide financial statements.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenue

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

B. Legal Contingencies

The District has the usual and customary legal claims pending at year-end, mostly of a minor nature and/or covered by insurance. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

C. State Tuition Billing Revenue

At June 30, 2023, the District reported a balance due from other governmental units of approximately \$10.5 million related to amounts receivable from the MDE for state aid from the state's special education tuition billing process.

Special education state aid revenue includes amounts related to tuition billings to other school districts for special education services, which are computed using formulas derived by the MDE. Because of the timing of the MDE's calculations, these final aid amounts for fiscal 2023 have not been finalized. The amount of the receivable and revenue recorded for fiscal 2023 for state special education aid is calculated using preliminary information available to the District.

The District has reported a \$2,128,941 assigned fund balance for tuition adjustments of the MDE tuition calculations in the General Fund. This was reported to recognize the potential for additional calculation changes in these aid categories by state agencies.

D. Construction Commitments

At June 30, 2023, the District has commitments totaling \$394,583 under a construction contract for which the work was not yet completed.

NOTE 12 – SUBSEQUENT EVENT

In September 2023, Minnetonka Public Schools rejoined Intermediate District No. 287 as a member district.

REQUIRED SUPPLEMENTARY INFORMATION

INTERMEDIATE DISTRICT NO. 287

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2023

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.3151%	\$ 14,801,819	\$ -	\$ 14,801,819	\$ 16,777,909	88.22%	78.70%
06/30/2016	06/30/2015	0.2916%	\$ 15,112,225	\$ -	\$ 15,112,225	\$ 17,124,370	88.25%	78.20%
06/30/2017	06/30/2016	0.2843%	\$ 23,083,748	\$ 301,469	\$ 23,385,217	\$ 17,638,480	130.87%	68.90%
06/30/2018	06/30/2017	0.2916%	\$ 18,615,551	\$ 234,065	\$ 18,849,616	\$ 18,842,440	98.80%	75.90%
06/30/2019	06/30/2018	0.2795%	\$ 15,505,514	\$ 508,665	\$ 16,014,179	\$ 18,797,551	82.49%	79.50%
06/30/2020	06/30/2019	0.2758%	\$ 15,248,363	\$ 473,813	\$ 15,722,176	\$ 19,517,432	78.13%	80.20%
06/30/2021	06/30/2020	0.2777%	\$ 16,649,385	\$ 513,474	\$ 17,162,859	\$ 19,807,489	84.06%	79.10%
06/30/2022	06/30/2021	0.2761%	\$ 11,790,707	\$ 360,150	\$ 12,150,857	\$ 19,879,803	59.31%	87.00%
06/30/2023	06/30/2022	0.2600%	\$ 20,592,085	\$ 603,648	\$ 21,195,733	\$ 19,472,844	105.75%	76.70%

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,263,957	\$ 1,263,957	\$ -	\$ 17,124,370	7.38%
06/30/2016	\$ 1,322,815	\$ 1,322,815	\$ -	\$ 17,638,480	7.50%
06/30/2017	\$ 1,408,849	\$ 1,408,849	\$ -	\$ 18,842,440	7.48%
06/30/2018	\$ 1,409,334	\$ 1,409,334	\$ -	\$ 18,797,551	7.50%
06/30/2019	\$ 1,463,748	\$ 1,463,748	\$ -	\$ 19,517,432	7.50%
06/30/2020	\$ 1,485,562	\$ 1,485,562	\$ -	\$ 19,807,489	7.50%
06/30/2021	\$ 1,490,983	\$ 1,490,983	\$ -	\$ 19,879,803	7.50%
06/30/2022	\$ 1,460,444	\$ 1,460,444	\$ -	\$ 19,472,844	7.50%
06/30/2023	\$ 1,410,160	\$ 1,410,160	\$ -	\$ 18,802,167	7.50%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INTERMEDIATE DISTRICT NO. 287

Teachers Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2023

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.5880%	\$ 27,094,617	\$ 1,906,176	\$ 29,000,793	\$ 26,838,372	100.95%	81.50%
06/30/2016	06/30/2015	0.5289%	\$ 32,717,696	\$ 4,013,309	\$ 36,731,005	\$ 26,851,536	121.85%	76.80%
06/30/2017	06/30/2016	0.5354%	\$ 127,705,675	\$ 12,817,443	\$ 140,523,118	\$ 27,856,299	458.44%	44.88%
06/30/2018	06/30/2017	0.5392%	\$ 107,634,101	\$ 10,404,243	\$ 118,038,344	\$ 28,980,858	371.40%	51.57%
06/30/2019	06/30/2018	0.5321%	\$ 33,420,860	\$ 3,140,033	\$ 36,560,893	\$ 29,446,977	113.50%	78.07%
06/30/2020	06/30/2019	0.5289%	\$ 33,712,197	\$ 2,983,396	\$ 36,695,593	\$ 30,019,982	112.30%	78.21%
06/30/2021	06/30/2020	0.5409%	\$ 39,962,417	\$ 3,348,800	\$ 43,311,217	\$ 31,426,100	127.16%	75.48%
06/30/2022	06/30/2021	0.5322%	\$ 23,290,663	\$ 1,964,357	\$ 25,255,020	\$ 31,845,182	73.14%	86.63%
06/30/2023	06/30/2022	0.5103%	\$ 40,862,125	\$ 3,030,049	\$ 43,892,174	\$ 31,542,515	129.55%	76.17%

Teachers Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 2,013,921	\$ 2,013,921	\$ -	\$ 26,851,536	7.50%
06/30/2016	\$ 2,089,182	\$ 2,089,182	\$ -	\$ 27,856,299	7.50%
06/30/2017	\$ 2,172,700	\$ 2,172,700	\$ -	\$ 28,980,858	7.50%
06/30/2018	\$ 2,204,031	\$ 2,204,031	\$ -	\$ 29,446,977	7.48%
06/30/2019	\$ 2,314,757	\$ 2,314,757	\$ -	\$ 30,019,982	7.71%
06/30/2020	\$ 2,489,640	\$ 2,489,640	\$ -	\$ 31,426,100	7.92%
06/30/2021	\$ 2,589,013	\$ 2,589,013	\$ -	\$ 31,845,182	8.13%
06/30/2022	\$ 2,630,479	\$ 2,630,479	\$ -	\$ 31,542,515	8.34%
06/30/2023	\$ 2,744,079	\$ 2,744,079	\$ -	\$ 32,032,537	8.57%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INTERMEDIATE DISTRICT NO. 287

Other Post-Employment Benefits Plan
 Schedule of Changes in the District's Total
 OPEB Liability and Related Ratios
 Year Ended June 30, 2023

	2018	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	\$ 393,472	\$ 390,896	\$ 410,216	\$ 411,955	\$ 451,141	\$ 347,558
Interest	160,573	187,447	189,038	156,698	124,803	77,541
Differences between expected and actual economic experience	–	–	(1,054,661)	–	(611,957)	(61,480)
Changes of assumptions	(156,729)	(43,177)	847,064	(5,479)	(254,201)	(399,183)
Changes of benefit terms	–	–	–	–	(242,064)	–
Benefit payments	(818,067)	(619,511)	(665,555)	(552,727)	(476,610)	(362,443)
Net change in total OPEB liability	(420,751)	(84,345)	(273,898)	10,447	(1,008,888)	(398,007)
Total OPEB liability – beginning of year	5,649,714	5,228,963	5,144,618	4,870,720	4,881,167	3,872,279
Total OPEB liability – end of year	<u>\$ 5,228,963</u>	<u>\$ 5,144,618</u>	<u>\$ 4,870,720</u>	<u>\$ 4,881,167</u>	<u>\$ 3,872,279</u>	<u>\$ 3,474,272</u>
Covered-employee payroll	<u>\$ 42,079,058</u>	<u>\$ 42,883,692</u>	<u>\$ 51,018,070</u>	<u>\$ 53,374,746</u>	<u>\$ 54,188,504</u>	<u>\$ 52,748,898</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>12.43%</u>	<u>12.00%</u>	<u>9.55%</u>	<u>9.15%</u>	<u>7.15%</u>	<u>6.59%</u>

Note 1: The District has not established a trust fund to finance GASB Statement No. 75-related benefits.

Note 2: The District implemented GASB Statement No. 75 for the year ended June 30, 2018. The schedules within the RSI section require a 10-year presentation. Additional years will be presented as they become available.

INTERMEDIATE DISTRICT NO. 287

Notes to Required Supplementary Information
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

INTERMEDIATE DISTRICT NO. 287

Notes to Required Supplementary Information (continued)
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2017 to MP-2018.

2018 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 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero 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 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 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.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality 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.

INTERMEDIATE DISTRICT NO. 287

Notes to Required Supplementary Information (continued)
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

2015 CHANGES IN PLAN PROVISIONS

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

INTERMEDIATE DISTRICT NO. 287

Notes to Required Supplementary Information (continued)
June 30, 2023

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

2018 CHANGES IN PLAN PROVISIONS

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on 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 2.50 percent if the funded ratio was at least 90.00 percent 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 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

INTERMEDIATE DISTRICT NO. 287

Notes to Required Supplementary Information (continued)
June 30, 2023

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The single discount rate was changed from 8.00 percent to 4.66 percent.

2015 CHANGES IN PLAN PROVISIONS

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

INTERMEDIATE DISTRICT NO. 287

Notes to Required Supplementary Information (continued)
June 30, 2023

OTHER POST-EMPLOYMENT BENEFITS PLAN

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 1.92 percent to 3.69 percent based on updated 20-year municipal bond rates.

2022 CHANGES IN PLAN PROVISIONS

- Retiree premiums were updated to current levels.
- Sick leave and severance benefits for Administrators and Unaffiliated Employees changed from 75.00 percent paid, to a 403(b) account and 25.00 percent paid, to a Retirement Health Savings Account to 65.00 percent, and 35.00 percent, respectively.
- Sick leave benefits were added to School Service Employees SEIU Local 284, age 65 with greater than or equal to 10 years of service, but less than 15 years of service.
- Severance benefits eligibility for Education Minnesota Local 2209 added criteria to be based on most recent hire date and 0.80 FTE or higher.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.45 percent to 1.92 percent based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs were updated to reflect recent experience and new plan offerings, including an adjustment to reflect age/gender-based risk scores published by the Society of Actuaries.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated to the rates used in the July 1, 2020 PERA and TRA valuations.
- The percent of future retirees assumed to elect coverage at retirement changed from 60.00 percent to 55.00 percent to reflect recent plan experience.
- The percent of future retirees assumed to elect spouse coverage at retirement changed from 15.00 percent to 20.00 percent to reflect recent plan experience.
- The percent of future non-Medicare eligible retirees electing each medical plan changed to reflect recent plan experience.
- The inflation assumption was changed from 2.50 percent to 2.25 percent based on an updated historical analysis of inflation rates and forward-looking market expectations.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate changed from 3.13 percent to 2.45 percent, based on updated 20-year municipal bond rates.
- The healthcare trend rates were updated to exclude the Affordable Care Act's Excise Tax on high-cost health insurance plans, due to its repeal.

INTERMEDIATE DISTRICT NO. 287

Notes to Required Supplementary Information (continued)
June 30, 2023

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate changed from 3.62 percent to 3.13 percent, based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increases.
- Medical per capita claims costs were updated to reflect recent experience.
- Withdrawal, retirement, mortality, and salary increase rates were updated from the rates used in the July 1, 2016 PERA General Employees Retirement Plan and the July 1, 2016 TRA valuations, to the rates used in the July 1, 2018 valuations.
- The percent of future non-Medicare eligible retirees electing each medical plan changed to reflect recent plan experience.
- The inflation assumption was changed from 2.75 percent to 2.50 percent, based on updated historical analysis of inflation rates and forward-looking market expectations.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate changed from 3.53 percent to 3.62 percent.
- The index rate for 20-year, tax-exempt municipal bonds used in the discount rate determination changed from 3.53 percent to 3.62 percent.

2018 CHANGES IN PLAN PROVISIONS

- The severance benefit amount for School Service Employees SEIU Local 284 changed from \$25,000 less the 403(b) match, to \$30,000 less the 403(b) match.
- Sick leave eligibility for School Service Employees SEIU Local 284 removed age 65 and hired before July 1, 1995 as a criterion, and added 10 years of service effective July 1, 2016 through June 30, 2018 only.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate changed from 2.85 percent to 3.53 percent.
- The index rate for 20-year, tax-exempt municipal bonds used in the discount rate determination changed from 2.85 percent to 3.53 percent.

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SUPPLEMENTARY INFORMATION

INTERMEDIATE DISTRICT NO. 287

Nonmajor Governmental Funds
 Combining Balance Sheet
 as of June 30, 2023

	Food Service Special Revenue Fund	Capital Projects – Building Construction Fund	Total
Assets			
Cash and temporary investments	\$ 29,151	\$ 4,352,294	\$ 4,381,445
Receivables			
Accounts and interest	2,567	–	2,567
Due from other governmental units	3,009	–	3,009
Inventory	14,242	–	14,242
	<u>48,969</u>	<u>4,352,294</u>	<u>4,401,263</u>
Total assets	<u>\$ 48,969</u>	<u>\$ 4,352,294</u>	<u>\$ 4,401,263</u>
Liabilities			
Salaries and compensated absences payable	\$ 28,757	\$ –	\$ 28,757
Accounts and contracts payable	2,994	525,052	528,046
Unearned revenue	17,218	–	17,218
Total liabilities	<u>48,969</u>	<u>525,052</u>	<u>574,021</u>
Fund balances			
Restricted	–	3,827,242	3,827,242
	<u>–</u>	<u>3,827,242</u>	<u>3,827,242</u>
Total liabilities and fund balances	<u>\$ 48,969</u>	<u>\$ 4,352,294</u>	<u>\$ 4,401,263</u>

INTERMEDIATE DISTRICT NO. 287

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2023

	Food Service Special Revenue Fund	Capital Projects – Building Construction Fund	Total
Revenue			
Local sources			
Investment earnings	\$ –	\$ 48,402	\$ 48,402
Other	59,413	–	59,413
State sources	14,836	–	14,836
Federal sources	359,038	–	359,038
Total revenue	<u>433,287</u>	<u>48,402</u>	<u>481,689</u>
Expenditures			
Current			
Food service	843,993	–	843,993
Capital outlay	–	901,588	901,588
Total expenditures	<u>843,993</u>	<u>901,588</u>	<u>1,745,581</u>
Excess (deficiency) of revenue over expenditures	(410,706)	(853,186)	(1,263,892)
Other financing sources			
Bonds issued	–	4,666,082	4,666,082
Premium on bonds issued	–	14,346	14,346
Transfers in	410,706	–	410,706
Total other financing sources	<u>410,706</u>	<u>4,680,428</u>	<u>5,091,134</u>
Net change in fund balance	–	3,827,242	3,827,242
Fund balances			
Beginning of year	<u>–</u>	<u>–</u>	<u>–</u>
End of year	<u>\$ –</u>	<u>\$ 3,827,242</u>	<u>\$ 3,827,242</u>

INTERMEDIATE DISTRICT NO. 287

General Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 3,981,986	\$ 5,751,560
Receivables		
Accounts and interest	353,220	257,116
Due from other funds	628,236	636,539
Due from other governmental units	23,665,546	21,149,634
Prepaid items	<u>133,782</u>	<u>125,542</u>
Total assets	<u>\$ 28,762,770</u>	<u>\$ 27,920,391</u>
Liabilities		
Salaries and compensated absences payable	\$ 6,755,500	\$ 6,970,358
Accounts and contracts payable	709,081	421,645
Due to other governmental units	1,278,650	1,011,273
Unearned revenue	<u>263,545</u>	<u>314,278</u>
Total liabilities	<u>9,006,776</u>	<u>8,717,554</u>
Fund balances		
Nonspendable for prepaid items	133,782	125,543
Restricted for basic skills programs	17,663	115,586
Restricted for safe schools levy	514,244	645,942
Restricted for basic skills extended time	115,262	115,262
Restricted for long-term facilities maintenance	529,625	658,985
Restricted for Medical Assistance	2,495,391	1,510,671
Assigned for operational adjustment reserve	181,420	310,388
Assigned for damage donations	-	211
Assigned for food service donations	-	5,935
Assigned for severance	5,024,941	5,167,529
Assigned for tuition adjustments	2,128,941	1,788,609
Assigned for property	28,014	165,200
Assigned for student clubs	9,648	16,348
Assigned for vehicle depreciation	101,664	101,664
Assigned for collaborative curriculum project	29,158	113,669
Assigned for strategic priorities	717,243	498,681
Assigned for subsequent year's budget	244,962	529,541
Unassigned	<u>7,484,036</u>	<u>7,333,073</u>
Total fund balances	<u>19,755,994</u>	<u>19,202,837</u>
Total liabilities and fund balances	<u>\$ 28,762,770</u>	<u>\$ 27,920,391</u>

INTERMEDIATE DISTRICT NO. 287

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Pass-through levies	\$ 2,430,354	\$ 2,406,392	\$ (23,962)	\$ 2,473,934
Tuition	20,020,159	21,770,918	1,750,759	20,738,868
Investment earnings	414,000	392,595	(21,405)	24,389
Other	1,234,134	569,044	(665,090)	547,139
State sources	59,724,884	58,539,285	(1,185,599)	59,345,316
Federal sources	4,019,973	3,849,815	(170,158)	2,550,036
Total revenue	<u>87,843,504</u>	<u>87,528,049</u>	<u>(315,455)</u>	<u>85,679,682</u>
Expenditures				
Current				
Career and technical education	1,875,438	1,796,506	(78,932)	1,089,010
Academic education	11,153,892	11,007,959	(145,933)	10,453,635
Special education	58,231,623	56,759,252	(1,472,371)	57,716,077
Student clubs	22,312	29,759	7,447	13,084
Administrative support services and operations and maintenance	17,559,006	17,302,305	(256,701)	17,250,589
Debt service				
Principal	—	113,510	113,510	132,094
Interest and fiscal charges	—	—	—	4,355
Total expenditures	<u>88,842,271</u>	<u>87,009,291</u>	<u>(1,832,980)</u>	<u>86,658,844</u>
Excess (deficiency) of revenue over expenditures	(998,767)	518,758	1,517,525	(979,162)
Other financing sources (uses)				
Issuance of subscription liabilities	—	428,612	428,612	—
Transfers (out)	(526,901)	(410,706)	116,195	(256,156)
Sale of assets	2,270	2,111	(159)	4,599
Insurance recovery	14,381	14,382	1	—
Total other financing sources (uses)	<u>(510,250)</u>	<u>34,399</u>	<u>544,649</u>	<u>(251,557)</u>
Net change in fund balances	<u>\$ (1,509,017)</u>	<u>553,157</u>	<u>\$ 2,062,174</u>	<u>(1,230,719)</u>
Fund balances				
Beginning of year		<u>19,202,837</u>		<u>20,433,556</u>
End of year		<u>\$ 19,755,994</u>		<u>\$ 19,202,837</u>

INTERMEDIATE DISTRICT NO. 287

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances by Account
 Year Ended June 30, 2023

	Career and Technical Education Account	Academic Education Account	Special Education Account
Revenue			
Local sources			
Pass-through levies	\$ 188,124	\$ 33,035	\$ -
Tuition	735,808	5,422,909	13,125,342
Investment earnings	-	-	-
Other	8,500	165,310	27,998
State sources	8,960	5,106,063	44,446,466
Federal sources	770,232	313,076	572,670
Total revenue	<u>1,711,624</u>	<u>11,040,393</u>	<u>58,172,476</u>
Expenditures			
Current			
Career and technical education	1,796,506	-	-
Academic education	-	11,007,959	-
Special education	-	-	56,759,252
Student clubs	-	-	-
Administrative support services and operations and maintenance	-	-	-
Allocated costs	-	-	-
Debt service			
Principal	-	83,068	12,120
Total expenditures	<u>1,796,506</u>	<u>11,091,027</u>	<u>56,771,372</u>
Excess (deficiency) of revenue over expenditures	(84,882)	(50,634)	1,401,104
Other financing sources (uses)			
Issuance of subscription liabilities	-	-	-
Intrafund transfers	-	(368,995)	368,995
Transfers (out)	-	-	-
Sale of assets	-	2,111	-
Insurance recovery	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(366,884)</u>	<u>368,995</u>
Net change in fund balances	(84,882)	(417,518)	1,770,099
Fund balances			
Beginning of year	<u>516,339</u>	<u>650,361</u>	<u>10,798,110</u>
End of year	<u>\$ 431,457</u>	<u>\$ 232,843</u>	<u>\$ 12,568,209</u>

District-Wide Account	Severance and Property Account	Student Clubs Account	Total
\$ 2,185,233	\$ —	\$ —	\$ 2,406,392
2,486,859	—	—	21,770,918
392,595	—	—	392,595
344,177	—	23,059	569,044
8,977,796	—	—	58,539,285
2,193,837	—	—	3,849,815
<u>16,580,497</u>	<u>—</u>	<u>23,059</u>	<u>87,528,049</u>
—	—	—	1,796,506
—	—	—	11,007,959
—	—	—	56,759,252
—	—	29,759	29,759
17,302,305	—	—	17,302,305
(279,774)	279,774	—	—
<u>18,322</u>	<u>—</u>	<u>—</u>	<u>113,510</u>
<u>17,040,853</u>	<u>279,774</u>	<u>29,759</u>	<u>87,009,291</u>
(460,356)	(279,774)	(6,700)	518,758
428,612	—	—	428,612
—	—	—	—
(410,706)	—	—	(410,706)
—	—	—	2,111
14,382	—	—	14,382
<u>32,288</u>	<u>—</u>	<u>—</u>	<u>34,399</u>
(428,068)	(279,774)	(6,700)	553,157
<u>1,888,950</u>	<u>5,332,729</u>	<u>16,348</u>	<u>19,202,837</u>
<u>\$ 1,460,882</u>	<u>\$ 5,052,955</u>	<u>\$ 9,648</u>	<u>\$ 19,755,994</u>

INTERMEDIATE DISTRICT NO. 287

General Fund – Career and Technical Education Account
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Pass-through levies	\$ 200,000	\$ 188,124	\$ (11,876)	\$ 208,386
Tuition	851,949	735,808	(116,141)	942,497
Other	7,500	8,500	1,000	11,999
State sources	11,368	8,960	(2,408)	9,834
Federal sources	801,452	770,232	(31,220)	18,650
Total revenue	<u>1,872,269</u>	<u>1,711,624</u>	<u>(160,645)</u>	<u>1,191,366</u>
Expenditures				
Career and technical education				
Salaries and wages	649,905	612,349	(37,556)	656,883
Employee benefits	319,824	308,943	(10,881)	305,462
Purchased services	749,535	735,344	(14,191)	38,523
Supplies and materials	75,453	66,678	(8,775)	82,865
Capital expenditures	34,165	34,164	(1)	–
Other	46,556	39,028	(7,528)	5,277
Allocated costs	<u>(40,000)</u>	<u>–</u>	<u>40,000</u>	<u>–</u>
Total expenditures	<u>1,835,438</u>	<u>1,796,506</u>	<u>(38,932)</u>	<u>1,089,010</u>
Net change in fund balances	<u>\$ 36,831</u>	<u>(84,882)</u>	<u>\$ (121,713)</u>	<u>102,356</u>
Fund balances				
Beginning of year		<u>516,339</u>		<u>413,983</u>
End of year		<u>\$ 431,457</u>		<u>\$ 516,339</u>

INTERMEDIATE DISTRICT NO. 287

General Fund – Academic Education Account
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual

Year Ended June 30, 2023

(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Pass-through levies	\$ 30,000	\$ 33,035	\$ 3,035	\$ 33,533
Tuition	5,111,038	5,422,909	311,871	4,856,055
Other	172,093	165,310	(6,783)	217,226
State sources	5,210,784	5,106,063	(104,721)	4,859,171
Federal sources	379,007	313,076	(65,931)	238,819
Total revenue	<u>10,902,922</u>	<u>11,040,393</u>	<u>137,471</u>	<u>10,204,804</u>
Expenditures				
Academic education				
Salaries and wages	7,432,602	7,585,226	152,624	7,001,775
Employee benefits	2,597,870	2,596,424	(1,446)	2,495,962
Purchased services	768,326	504,021	(264,305)	650,290
Supplies and materials	258,535	263,041	4,506	238,250
Capital expenditures	510	–	(510)	–
Other	96,049	59,247	(36,802)	67,358
Allocated costs	(90,000)	–	90,000	(88,858)
Debt service				
Principal	–	83,068	83,068	–
Total expenditures	<u>11,063,892</u>	<u>11,091,027</u>	<u>27,135</u>	<u>10,364,777</u>
Excess (deficiency) of revenue over expenditures	(160,970)	(50,634)	110,336	(159,973)
Other financing sources (uses)				
Intrafund transfers	(402,395)	(368,995)	33,400	219,855
Sale of assets	2,270	2,111	(159)	–
Total other financing sources (uses)	<u>(400,125)</u>	<u>(366,884)</u>	<u>33,241</u>	<u>219,855</u>
Net change in fund balances	<u>\$ (561,095)</u>	<u>(417,518)</u>	<u>\$ 143,577</u>	<u>59,882</u>
Fund balances				
Beginning of year		<u>650,361</u>		<u>590,479</u>
End of year		<u>\$ 232,843</u>		<u>\$ 650,361</u>

INTERMEDIATE DISTRICT NO. 287

General Fund – Special Education Account
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Tuition	\$ 11,630,752	\$ 13,125,342	\$ 1,494,590	\$ 11,789,044
Other	27,660	27,998	338	18,266
State sources	45,418,093	44,446,466	(971,627)	45,470,752
Federal sources	700,005	572,670	(127,335)	281,756
Total revenue	<u>57,776,510</u>	<u>58,172,476</u>	<u>395,966</u>	<u>57,559,818</u>
Expenditures				
Special education				
Current				
Salaries and wages	37,304,389	36,803,691	(500,698)	37,304,104
Employee benefits	17,039,007	16,682,497	(356,510)	17,088,552
Purchased services	2,631,302	2,407,238	(224,064)	2,555,562
Supplies and materials	618,680	498,482	(120,198)	488,679
Capital expenditures	353,931	135,946	(217,985)	37,107
Other	284,314	231,398	(52,916)	242,073
Debt service				
Principal	–	12,120	12,120	–
Total expenditures	<u>58,231,623</u>	<u>56,771,372</u>	<u>(1,460,251)</u>	<u>57,716,077</u>
Excess (deficiency) of revenue over expenditures	(455,113)	1,401,104	1,856,217	(156,259)
Other financing sources (uses)				
Intrafund transfers	<u>402,395</u>	<u>368,995</u>	<u>(33,400)</u>	<u>(76,259)</u>
Net change in fund balances	<u>\$ (52,718)</u>	<u>1,770,099</u>	<u>\$ 1,822,817</u>	<u>(232,518)</u>
Fund balances				
Beginning of year		<u>10,798,110</u>		<u>11,030,628</u>
End of year		<u>\$ 12,568,209</u>		<u>\$ 10,798,110</u>

INTERMEDIATE DISTRICT NO. 287

General Fund – District-Wide Account
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Pass-through levies	\$ 2,200,354	\$ 2,185,233	\$ (15,121)	\$ 2,232,015
Tuition	2,426,420	2,486,859	60,439	3,151,272
Investment earnings	414,000	392,595	(21,405)	24,389
Other	1,017,143	344,177	(672,966)	291,874
State sources	9,084,639	8,977,796	(106,843)	9,005,559
Federal sources	2,139,509	2,193,837	54,328	2,010,811
Total revenue	<u>17,282,065</u>	<u>16,580,497</u>	<u>(701,568)</u>	<u>16,715,920</u>
Expenditures				
Current				
Administrative support services and operations and maintenance				
Salaries and wages	7,635,484	7,623,895	(11,589)	8,186,122
Employee benefits	3,123,224	3,126,038	2,814	3,269,824
Purchased services	3,918,995	3,591,587	(327,408)	3,577,873
Supplies and materials	1,711,694	1,273,484	(438,210)	1,529,153
Capital expenditures	1,163,387	1,646,893	483,506	601,275
Other	6,222	40,408	34,186	86,342
Allocated costs	(255,200)	(279,774)	(24,574)	(380,941)
Debt service				
Principal	–	18,322	18,322	132,094
Interest and fiscal charges	–	–	–	4,355
Total expenditures	<u>17,303,806</u>	<u>17,040,853</u>	<u>(262,953)</u>	<u>17,006,097</u>
Excess (deficiency) of revenue over expenditures	(21,741)	(460,356)	(438,615)	(290,177)
Other financing sources (uses)				
Issuance of subscription liability	–	428,612	428,612	–
Intrafund transfers	–	–	–	(196,584)
Transfers (out)	(526,901)	(410,706)	116,195	(256,156)
Sale of assets	–	–	–	4,599
Insurance recovery	14,381	14,382	1	–
Total other financing sources (uses)	<u>(512,520)</u>	<u>32,288</u>	<u>544,808</u>	<u>(448,141)</u>
Net change in fund balances	<u>\$ (534,261)</u>	<u>(428,068)</u>	<u>\$ 106,193</u>	<u>(738,318)</u>
Fund balances				
Beginning of year		<u>1,888,950</u>		<u>2,627,268</u>
End of year		<u>\$ 1,460,882</u>		<u>\$ 1,888,950</u>

INTERMEDIATE DISTRICT NO. 287

General Fund – Severance and Property Account
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources	\$ –	\$ –	\$ –	\$ –
Expenditures				
Current				
Severance costs				
Allocated costs	<u>385,200</u>	<u>279,774</u>	<u>(105,426)</u>	<u>469,799</u>
Excess (deficiency) of revenue over expenditures	(385,200)	(279,774)	105,426	(469,799)
Other financing sources				
Intrafund transfers	<u>–</u>	<u>–</u>	<u>–</u>	<u>52,988</u>
Net change in fund balances	<u><u>\$ (385,200)</u></u>	<u><u>(279,774)</u></u>	<u><u>\$ 105,426</u></u>	<u><u>(416,811)</u></u>
Fund balances				
Beginning of year		<u>5,332,729</u>		<u>5,749,540</u>
End of year		<u><u>\$ 5,052,955</u></u>		<u><u>\$ 5,332,729</u></u>

INTERMEDIATE DISTRICT NO. 287

General Fund – Student Clubs Account
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Other	\$ 9,738	\$ 23,059	\$ 13,321	\$ 7,774
Expenditures				
Current				
Student clubs				
Other	<u>22,312</u>	<u>29,759</u>	<u>7,447</u>	<u>13,084</u>
Net change in fund balances	<u>\$ (12,574)</u>	<u>(6,700)</u>	<u>\$ 5,874</u>	<u>(5,310)</u>
Fund balances				
Beginning of year		<u>16,348</u>		<u>21,658</u>
End of year		<u>\$ 9,648</u>		<u>\$ 16,348</u>

INTERMEDIATE DISTRICT NO. 287

Food Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 29,151	\$ 8,657
Receivables		
Accounts and interest	2,567	1,311
Due from other governmental units	3,009	6,437
Inventory	14,242	22,600
Prepaid items	—	3,820
	<u> </u>	<u> </u>
Total assets	<u>\$ 48,969</u>	<u>\$ 42,825</u>
Liabilities		
Salaries and compensated absences payable	\$ 28,757	\$ 33,184
Accounts and contracts payable	2,994	5,348
Unearned revenue	17,218	4,293
	<u> </u>	<u> </u>
Total liabilities	<u>\$ 48,969</u>	<u>\$ 42,825</u>

INTERMEDIATE DISTRICT NO. 287

Food Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Other – primarily meal sales	\$ 62,709	\$ 59,413	\$ (3,296)	\$ 6,890
State sources	14,607	14,836	229	12,615
Federal sources	323,997	359,038	35,041	485,614
Total revenue	<u>401,313</u>	<u>433,287</u>	<u>31,974</u>	<u>505,119</u>
Expenditures				
Current				
Food service	<u>928,214</u>	<u>843,993</u>	<u>(84,221)</u>	<u>761,275</u>
Excess (deficiency) of revenue over expenditures	(526,901)	(410,706)	116,195	(256,156)
Other financing sources				
Transfers in	<u>526,901</u>	<u>410,706</u>	<u>(116,195)</u>	<u>256,156</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund balances				
Beginning of year		<u>-</u>		<u>-</u>
End of year		<u>\$ -</u>		<u>\$ -</u>

INTERMEDIATE DISTRICT NO. 287

Capital Projects – Building Construction Fund
Balance Sheet
as of June 30, 2023

Assets	
Cash and temporary investments	<u>\$ 4,352,294</u>
Liabilities	
Accounts and contracts payable	\$ 525,052
Fund balances	
Restricted for long-term facilities maintenance	<u>3,827,242</u>
Total liabilities and fund balances	<u>\$ 4,352,294</u>

INTERMEDIATE DISTRICT NO. 287

Capital Projects – Building Construction Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenue			
Local sources			
Investment earnings	\$ 55,000	\$ 48,402	\$ (6,598)
Expenditures			
Capital outlay			
Purchased services	36,290	122,183	85,893
Capital expenditures	<u>310,000</u>	<u>779,405</u>	<u>469,405</u>
Total expenditures	<u>346,290</u>	<u>901,588</u>	<u>555,298</u>
Excess (deficiency) of revenue over expenditures	(291,290)	(853,186)	(561,896)
Other financing sources			
Bonds issued	4,665,207	4,666,082	875
Premium on bonds issued	<u>14,346</u>	<u>14,346</u>	<u>–</u>
Total other financing sources	<u>4,679,553</u>	<u>4,680,428</u>	<u>875</u>
Net change in fund balances	<u>\$ 4,388,263</u>	3,827,242	<u>\$ (561,021)</u>
Fund balances			
Beginning of year		<u>–</u>	
End of year		<u>\$ 3,827,242</u>	

INTERMEDIATE DISTRICT NO. 287

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and investments held by trustee	\$ 17,704,685	\$ 15,926,536
Receivables		
Accounts and interest	263,323	236,860
Due from other governmental units	1,207,462	959,171
Lease	1,899,559	2,076,346
Prepaid items	<u>—</u>	<u>1,292</u>
Total assets	<u>\$ 21,075,029</u>	<u>\$ 19,200,205</u>
Liabilities		
Due to other funds	\$ 628,236	\$ 636,539
Unearned revenue	<u>7,823</u>	<u>11,530</u>
Total liabilities	636,059	648,069
Deferred inflows of resources		
Lease revenue for subsequent years	1,899,559	2,076,346
Fund balances		
Nonspendable for prepaid items	—	1,292
Restricted for debt service	<u>18,539,411</u>	<u>16,474,498</u>
Total fund balances	<u>18,539,411</u>	<u>16,475,790</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,075,029</u>	<u>\$ 19,200,205</u>

INTERMEDIATE DISTRICT NO. 287

Debt Service Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Pass-through levies	\$ 5,193,053	\$ 5,208,175	\$ 15,122	\$ 5,238,572
Tuition	899,000	1,064,567	165,567	907,176
Investment earnings	584,200	615,376	31,176	546,690
Other	223,962	223,962	–	223,962
Federal sources	1,531,598	1,531,599	1	1,538,744
Total revenue	<u>8,431,813</u>	<u>8,643,679</u>	<u>211,866</u>	<u>8,455,144</u>
Expenditures				
Debt service				
Principal	3,310,000	3,310,000	–	3,205,000
Interest	3,248,963	3,248,962	(1)	3,362,573
Fiscal charges and other	104,750	105,014	264	12,908
Total expenditures	<u>6,663,713</u>	<u>6,663,976</u>	<u>263</u>	<u>6,580,481</u>
Excess of revenue over expenditures	1,768,100	1,979,703	211,603	1,874,663
Other financing sources				
Bonds issued	<u>84,793</u>	<u>83,918</u>	<u>(875)</u>	<u>–</u>
Net change in fund balances	<u>\$ 1,852,893</u>	<u>2,063,621</u>	<u>\$ 210,728</u>	<u>1,874,663</u>
Fund balances				
Beginning of year		<u>16,475,790</u>		<u>14,601,127</u>
End of year		<u>\$ 18,539,411</u>		<u>\$ 16,475,790</u>

INTERMEDIATE DISTRICT NO. 287

Combining Statement of Net Position
 Proprietary Funds
 Internal Service Funds
 as of June 30, 2023
 (With Comparative Totals as of June 30, 2022)

	Health Self-Insurance	Dental Self-Insurance	2023	2022
Current assets				
Cash and temporary investments	\$ 17,786,660	\$ 652,499	\$ 18,439,159	\$ 16,348,058
Receivables				
Accounts and interest	1,990	282	2,272	1,303
Due from other governmental units	5,070	-	5,070	-
Total current assets	<u>17,793,720</u>	<u>652,781</u>	<u>18,446,501</u>	<u>16,349,361</u>
Current liabilities				
Accounts payable	474,529	60,837	535,366	184,447
Claims payable	735,923	12,917	748,840	874,337
Due to other governmental units	5,571	-	5,571	5,070
Unearned revenue	979,900	-	979,900	1,004,853
Total current liabilities	<u>2,195,923</u>	<u>73,754</u>	<u>2,269,677</u>	<u>2,068,707</u>
Net position				
Unrestricted	<u>\$ 15,597,797</u>	<u>\$ 579,027</u>	<u>\$ 16,176,824</u>	<u>\$ 14,280,654</u>

INTERMEDIATE DISTRICT NO. 287

Combining Statement of Revenue, Expenses, and Changes in Net Position
 Proprietary Funds
 Internal Service Funds
 Year Ended June 30, 2023
 (With Comparative Totals for the Year Ended June 30, 2022)

	Health Self-Insurance	Dental Self-Insurance	2023	2022
Operating revenue				
Contributions from governmental funds	\$ 12,716,634	\$ 592,952	\$ 13,309,586	\$ 13,630,439
Operating expenses				
Dental benefit claims and expenses	-	619,522	619,522	640,266
Health benefit claims and expenses	9,949,163	-	9,949,163	10,692,910
Administrative fees	1,302,935	43,995	1,346,930	1,189,030
Total operating expenses	<u>11,252,098</u>	<u>663,517</u>	<u>11,915,615</u>	<u>12,522,206</u>
Operating income (loss)	1,464,536	(70,565)	1,393,971	1,108,233
Nonoperating revenues				
Investment earnings	<u>482,706</u>	<u>19,493</u>	<u>502,199</u>	<u>25,871</u>
Change in net position	1,947,242	(51,072)	1,896,170	1,134,104
Net position				
Beginning of year	<u>13,650,555</u>	<u>630,099</u>	<u>14,280,654</u>	<u>13,146,550</u>
End of year	<u>\$ 15,597,797</u>	<u>\$ 579,027</u>	<u>\$ 16,176,824</u>	<u>\$ 14,280,654</u>

INTERMEDIATE DISTRICT NO. 287

Combining Statement of Cash Flows
 Proprietary Funds
 Internal Service Funds
 Year Ended June 30, 2023
 (With Comparative Totals for the Year Ended June 30, 2022)

	Health Self-Insurance	Dental Self-Insurance	2023	2022
Cash flows from operating activities				
Received from assessments made to other funds	\$ 12,685,868	\$ 592,726	\$ 13,278,594	\$ 13,620,473
Payments for claims	(9,718,333)	(624,429)	(10,342,762)	(11,233,324)
Payments for fees	(1,302,935)	(43,995)	(1,346,930)	(1,189,030)
Net cash from operating activities	1,664,600	(75,698)	1,588,902	1,198,119
Cash flows from investing activities				
Investment income received	482,706	19,493	502,199	25,871
Net change in cash and cash equivalents	2,147,306	(56,205)	2,091,101	1,223,990
Cash and temporary investments				
Beginning of year	15,639,354	708,704	16,348,058	15,124,068
End of year	\$ 17,786,660	\$ 652,499	\$ 18,439,159	\$ 16,348,058
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 1,464,536	\$ (70,565)	\$ 1,393,971	\$ 1,108,233
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Changes in assets and liabilities				
Accounts and interest receivable	(743)	(226)	(969)	(1,175)
Due from other governmental units	(5,070)	-	(5,070)	-
Accounts payable	354,658	(3,739)	350,919	(112,943)
Claims payable	(124,329)	(1,168)	(125,497)	212,715
Due to other governmental units	501	-	501	80
Unearned revenue	(24,953)	-	(24,953)	(8,791)
Net cash from operating activities	\$ 1,664,600	\$ (75,698)	\$ 1,588,902	\$ 1,198,119

OTHER DISTRICT INFORMATION

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INTERMEDIATE DISTRICT NO. 287

Government-Wide Revenue by Type
Last Ten Fiscal Years

Year Ended June 30,	Program Revenues		General Revenues	Total
	Charges for Services	Operating Grants and Contributions		
2014	\$ 23,543,538 28.5%	\$ 53,222,921 64.5%	\$ 5,808,833 7.0%	\$ 82,575,292 100.0%
2015	23,560,298 27.7%	55,382,586 65.1%	6,128,183 7.2%	85,071,067 100.0%
2016	23,370,376 27.1%	56,860,030 66.0%	5,896,624 6.9%	86,127,030 100.0%
2017	21,967,097 23.9%	63,067,492 68.6%	6,938,340 7.5%	91,972,929 100.0%
2018	21,577,449 23.2%	63,488,292 68.4%	7,819,389 8.4%	92,885,130 100.0%
2019	20,647,784 22.3%	64,929,651 70.2%	6,908,878 7.5%	92,486,313 100.0%
2020	21,104,022 21.7%	67,325,134 69.1%	8,982,484 9.2%	97,411,640 100.0%
2021	19,630,956 21.1%	63,896,514 68.7%	9,436,601 10.2%	92,964,071 100.0%
2022	20,834,633 22.1%	64,325,990 68.1%	9,266,013 9.8%	94,426,636 100.0%
2023	20,974,437 21.5%	64,757,060 66.5%	11,709,563 12.0%	97,441,060 100.0%

INTERMEDIATE DISTRICT NO. 287

Government-Wide Expenses by Function
Last Ten Fiscal Years

Year Ended June 30,	Career and Technical Education	Academic Education	Special Education	Student Clubs	Administrative Support Services and Operations and Maintenance
2014	\$ 1,764,840 2.1%	\$ 11,274,730 13.5%	\$ 49,225,704 58.9%	\$ 34,837 -	\$ 16,507,110 19.8%
2015	1,204,770 1.5%	10,771,569 13.1%	49,436,189 60.2%	29,074 -	15,884,064 19.4%
2016	1,142,660 1.4%	10,121,670 12.3%	51,068,483 62.0%	29,516 -	15,386,789 18.7%
2017	1,369,906 1.3%	13,060,608 12.6%	67,710,721 65.0%	39,188 -	17,056,602 16.4%
2018	1,189,352 1.2%	13,538,974 13.2%	66,311,391 64.8%	26,229 -	16,765,264 16.3%
2019	870,531 1.2%	8,577,294 12.0%	43,028,735 60.4%	18,349 -	14,436,356 20.4%
2020	1,441,711 1.6%	11,808,725 12.7%	57,723,643 62.3%	13,682 -	17,469,152 18.9%
2021	1,521,795 1.7%	10,847,983 11.8%	58,192,490 63.4%	5,787 -	17,523,399 19.1%
2022	998,931 1.2%	9,689,617 11.2%	54,196,824 62.6%	13,084 -	17,940,049 20.7%
2023	1,551,446 2.0%	8,457,087 10.7%	47,381,560 59.7%	29,759 -	17,911,782 22.6%

Food Service		Community Service		Interest and Fiscal Charges		Total	
\$	671,461	\$	181,463	\$	3,901,822	\$	83,561,967
	0.8%		0.2%		4.7%		100.0%
	771,783		152,350		3,835,131		82,084,930
	0.9%		0.2%		4.7%		100.0%
	718,400		162,080		3,739,564		82,369,162
	0.9%		0.2%		4.5%		100.0%
	792,317		99,396		3,911,327		104,040,065
	0.8%		0.1%		3.8%		100.0%
	787,048		96,678		3,710,574		102,425,510
	0.8%		0.1%		3.6%		100.0%
	729,364		—		3,533,236		71,193,865
	1.0%		—		5.0%		100.0%
	659,890		—		3,523,231		92,640,034
	0.7%		—		3.8%		100.0%
	663,423		—		3,054,146		91,809,023
	0.7%		—		3.3%		100.0%
	739,308		—		3,054,308		86,632,121
	0.8%		—		3.5%		100.0%
	866,392		—		3,148,556		79,346,582
	1.0%		—		4.0%		100.0%

INTERMEDIATE DISTRICT NO. 287

General Fund Revenue by Source
Last Ten Fiscal Years

<u>Year Ended June 30,</u>	<u>Pass-Through Levies</u>	<u>Tuition</u>	<u>Federal Revenue</u>	<u>State Revenue</u>	<u>Other Revenue</u>	<u>Total</u>
2014	\$ 2,800,789	\$ 19,448,574	\$ 654,280	\$ 49,297,310	\$ 4,693,338	\$ 76,894,291
2015	3,151,287	20,430,978	928,060	51,522,895	3,079,307	79,112,527
2016	3,850,274	19,398,980	275,271	53,880,747	2,794,534	80,199,806
2017	3,279,663	19,262,787	336,177	58,159,071	2,303,186	83,340,884
2018	2,319,442	20,447,609	320,008	59,815,242	2,145,934	85,048,235
2019	2,426,180	19,865,146	546,783	61,551,068	1,380,770	85,769,947
2020	2,597,370	21,051,703	550,089	63,397,394	1,127,821	88,724,377
2021	2,576,713	18,699,103	1,554,714	60,530,137	818,492	84,179,159
2022	2,473,934	20,738,868	2,550,036	59,345,316	571,528	85,679,682
2023	2,406,392	21,770,918	3,849,815	58,539,285	961,639	87,528,049

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OTHER REQUIRED REPORTS

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

To the Board of Directors and Management of
Intermediate District No. 287
Plymouth, 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 Intermediate District No. 287 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 27, 2023.

REPORT ON 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) as a basis for designing 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 District'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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

(continued)

REPORT ON 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 financial statements. 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*.

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 District'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 District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
December 27, 2023



PRINCIPALS

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Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

To the Board of Directors and Management of
Intermediate District No. 287
Plymouth, 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 Intermediate School District No. 287 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 27, 2023.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. 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, insofar as they relate to accounting matters.

PURPOSE OF THIS REPORT

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 report is not suitable for any other purpose.

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

Minneapolis, Minnesota
December 27, 2023

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INTERMEDIATE DISTRICT NO. 287

Schedule of Findings and Recommendations
Year Ended June 30, 2023

A. FINANCIAL STATEMENT FINDINGS

None.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

INTERMEDIATE DISTRICT NO. 287

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2023

	Audit	UFARS	Audit – UFARS
General Fund			
Total revenue	\$ 87,528,049	\$ 87,528,049	\$ –
Total expenditures	\$ 87,009,291	\$ 87,009,291	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ 133,782	\$ 133,782	\$ –
Restricted			
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
403 Staff development	\$ –	\$ –	\$ –
407 Capital projects levy	\$ –	\$ –	\$ –
408 Cooperative revenue	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
414 Operating debt	\$ –	\$ –	\$ –
416 Levy reduction	\$ –	\$ –	\$ –
417 Taconite building maintenance	\$ –	\$ –	\$ –
424 Operating capital	\$ –	\$ –	\$ –
426 \$25 taconite	\$ –	\$ –	\$ –
427 Disabled accessibility	\$ –	\$ –	\$ –
428 Learning and development	\$ –	\$ –	\$ –
434 Area learning center	\$ –	\$ –	\$ –
435 Contracted alternative programs	\$ –	\$ –	\$ –
436 State approved alternative program	\$ –	\$ –	\$ –
438 Gifted and talented	\$ –	\$ –	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
441 Basic skills programs	\$ 17,663	\$ 17,663	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
449 Safe schools levy	\$ 514,244	\$ 514,244	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
453 Unfunded severance and retirement levy	\$ –	\$ –	\$ –
459 Basic skills extended time	\$ 115,262	\$ 115,262	\$ –
467 Long-term facilities maintenance	\$ 529,625	\$ 529,625	\$ –
472 Medical Assistance	\$ 2,495,391	\$ 2,495,391	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
475 Title VII – Impact Aid	\$ –	\$ –	\$ –
476 PILT	\$ –	\$ –	\$ –
Committed			
418 Committed for separation	\$ –	\$ –	\$ –
461 Committed fund balance	\$ –	\$ –	\$ –
Assigned			
462 Assigned fund balance	\$ 8,465,991	\$ 8,465,991	\$ –
Unassigned			
422 Unassigned fund balance	\$ 7,484,036	\$ 7,484,036	\$ –
Food Service			
Total revenue	\$ 433,287	\$ 433,287	\$ –
Total expenditures	\$ 843,993	\$ 843,993	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
452 OPEB liability not in trust	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Community Service			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
426 \$25 taconite	\$ –	\$ –	\$ –
431 Community education	\$ –	\$ –	\$ –
432 ECFE	\$ –	\$ –	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
444 School readiness	\$ –	\$ –	\$ –
447 Adult basic education	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

INTERMEDIATE DISTRICT NO. 287

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2023

	Audit	UFARS	Audit – UFARS
Building Construction			
Total revenue	\$ 48,402	\$ 48,401	\$ 1
Total expenditures	\$ 901,588	\$ 901,588	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ 3,827,242	\$ 3,827,242	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Debt Service			
Total revenue	\$ 8,643,679	\$ 8,643,679	\$ –
Total expenditures	\$ 6,663,976	\$ 6,663,976	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
433 Maximum effort loan	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 18,539,411	\$ 18,539,411	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Trust			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
Custodial Fund			
Total revenue	\$ 2,859	\$ 2,859	\$ –
Total expenditures	\$ 925	\$ 925	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ 95,551	\$ 95,551	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Internal Service			
Total revenue	\$ 13,811,785	\$ 13,811,784	\$ 1
Total expenditures	\$ 11,915,615	\$ 11,915,615	\$ –
422 Net position	\$ 16,176,824	\$ 16,176,824	\$ –
OPEB Revocable Trust Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Irrevocable Trust Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Debt Service Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

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

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Management Report

for

Intermediate District No. 287
Plymouth, Minnesota

June 30, 2023

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PRINCIPALS

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Kalen T. Karnowski, CPA

To the Board of Directors and Management of
Intermediate District No. 287
Plymouth, Minnesota

We have prepared this management report in conjunction with our audit of Intermediate District No. 287's (the District) financial statements for the year ended June 30, 2023. We have organized this report into the following sections:

- Audit Summary
- Financial Trends in Public Education in Minnesota
- Financial Trends of Your District
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those with responsibility for oversight of the District's financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
December 27, 2023

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the Board of Directors, administration, or those charged with governance of the District.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA AND *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

The District is subject to a Single Audit of its federal awards expenditures for the year ended June 30, 2023, which is required to be performed in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was originally planned that the Single Audit would be completed and issued, along with the District's financial statement audit by December 31, 2023. Due to the significant increase in pandemic-related federal funding received by Minnesota school districts this year, the Minnesota Department of Education (MDE) has extended the due date for Single Audits to coincide with the federal deadline of March 31, 2024. The District plans to issue its audited Schedule of Federal Awards Expenditures and related reports separately by this deadline.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2023:

- We have issued an unmodified opinion on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs), during the year. Our opinion was not modified with respect to this matter.
- We noted no deficiencies in the District's internal control over financial reporting that we consider to be material weaknesses.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the *fiscal year* ended June 30, 2023. However, the District implemented the following governmental accounting standard during the year:

As described in Note 1 of the notes to the basic financial statements, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs), during fiscal year ended June 30, 2023. This standard changed the way SBITA transactions are reported by the District, but did not result in a restatement of beginning net position in the current year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the MDE. Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies, primarily described in GASB Statement Nos. 68 and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The District has considered recording an amount for an allowance for doubtful accounts. This calculation is based on the probability of collection based on past experience with members, nonmembers, and other users of the District's services.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed above in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities and the large and complex estimates involved in determining the disclosures.

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 27, 2023.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information and Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table accompanying the financial statements, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and other district information, which accompany the financial statements, but are not RSI. Such information 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.

FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides some state-wide funding and financial trends in public education in Minnesota.

BASIC GENERAL EDUCATION REVENUE

The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

The table below presents a summary of the formula allowance for the past decade and as approved for the next two fiscal years. The 2023 Legislature approved per pupil increases of \$275 for fiscal 2024 and \$143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The \$529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately \$105, or 2.00 percent, state-wide.

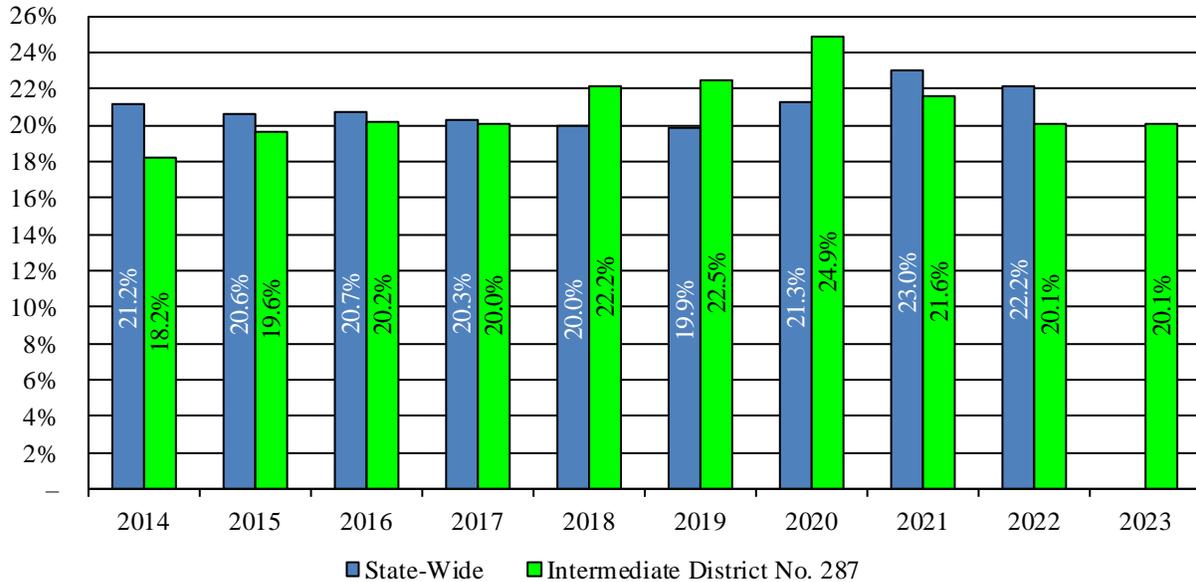
Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.50 %
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.

State-Wide Unrestricted Operating Fund Balance
as a Percentage of Operating Expenditures



Note: State-wide information is not available for fiscal 2023.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 21.2 percent at the end of fiscal 2014 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic, increasing to 23.0 percent at the end of fiscal 2021. In 2022, the state-wide ratio decreased to 22.2 percent as districts return to more traditional learning models and program operations with the relaxation of pandemic restrictions.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 20.1 percent at the end of the current year, as compared to the same percent at the end of the prior fiscal year.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

FINANCIAL TRENDS OF YOUR DISTRICT

DISTRICT FINANCIAL POSITION

The following table presents four years of comparative operating results for the District's General Fund:

	Year Ended June 30,			
	2020	2021	2022	2023
Revenue	\$ 88,724,377	\$ 84,179,159	\$ 85,679,682	\$ 87,528,049
Expenditures	<u>85,678,051</u>	<u>86,232,890</u>	<u>86,658,844</u>	<u>87,009,291</u>
Excess (deficiency) of revenue over expenditures	3,046,326	(2,053,731)	(979,162)	518,758
Other financing sources (uses)	<u>(318,267)</u>	<u>(231,921)</u>	<u>(251,557)</u>	<u>34,399</u>
Net change in fund balance	2,728,059	(2,285,652)	(1,230,719)	553,157
Fund balances				
Beginning of year	<u>19,991,149</u>	<u>22,719,208</u>	<u>20,433,556</u>	<u>19,202,837</u>
End of year	<u>\$ 22,719,208</u>	<u>\$ 20,433,556</u>	<u>\$ 19,202,837</u>	<u>\$ 19,755,994</u>
Fund balances				
Nonspendable for prepaid items	\$ 191,574	\$ 59,977	\$ 125,543	\$ 133,782
Restricted for basic skills programs	368,424	264,604	115,586	17,663
Restricted for basic skills extended time	115,262	115,262	115,262	115,262
Restricted for safe schools levy	325,681	754,197	645,942	514,244
Restricted for long-term facilities maintenance	530,174	614,086	658,985	529,625
Restricted for Medical Assistance	1,542,854	1,267,152	1,510,671	2,495,391
Assigned for operational adjustment reserve	500,000	457,288	310,388	181,420
Assigned for donations	6,221	6,571	6,146	-
Assigned for severance	5,712,751	5,563,206	5,167,529	5,024,941
Assigned for tuition adjustments	2,677,000	1,788,609	1,788,609	2,128,941
Assigned for property	68,078	186,334	165,200	28,014
Assigned for student clubs	25,562	21,658	16,348	9,648
Assigned for vehicle depreciation	101,664	101,664	101,664	101,664
Assigned for collaborative curriculum project	113,669	113,669	113,669	29,158
Assigned for strategic priorities	1,200,000	988,863	498,681	717,243
Assigned for subsequent year's budget	839,696	678,874	529,541	244,962
Assigned for flex plan	1,665	-	-	-
Unassigned	<u>8,398,933</u>	<u>7,451,542</u>	<u>7,333,073</u>	<u>7,484,036</u>
Total fund balances	<u>\$ 22,719,208</u>	<u>\$ 20,433,556</u>	<u>\$ 19,202,837</u>	<u>\$ 19,755,994</u>
Unassigned General Fund balances as a percentage of expenditures	<u>9.8%</u>	<u>8.6%</u>	<u>8.5%</u>	<u>8.6%</u>
Total fund balances as a percentage of expenditures	<u>26.5%</u>	<u>23.7%</u>	<u>22.2%</u>	<u>22.7%</u>

The District completed the year with a net increase in General Fund balance of \$553,157. This compares to a budget which projected a decrease in fund balance of \$1,509,017. The net change in fund balance was \$2,062,174 higher when compared to budgeted amounts. This difference was mainly the result of the net change in fund balance increasing more than budgeted amounts in the Special Education Account by \$1,822,817.

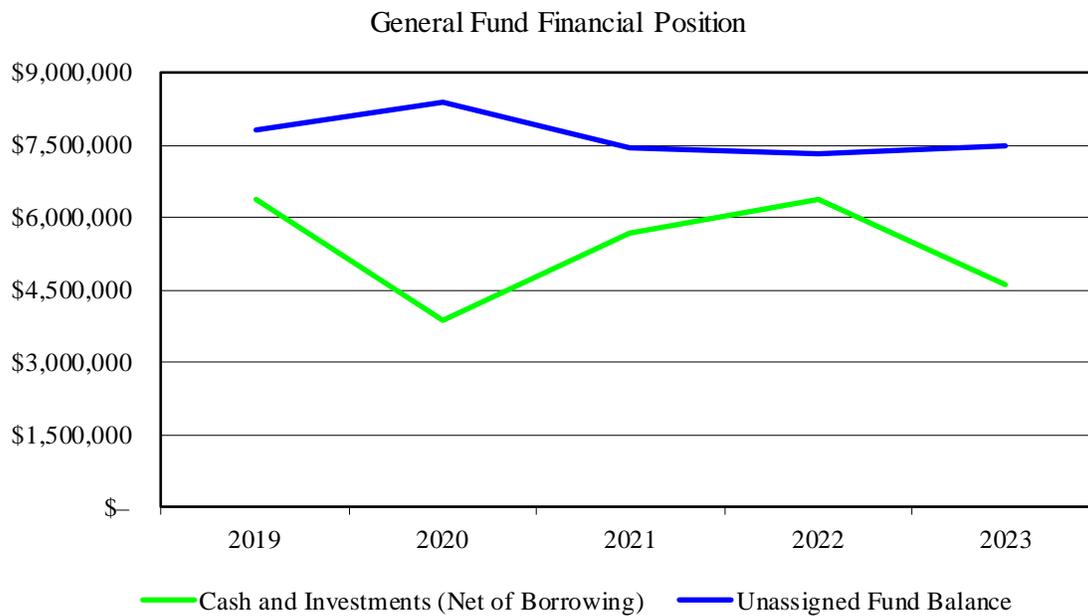
The District continues to assign fund balance for the MDE state special education tuition billing adjustments. The District has a significant receivable in this area that is being classified as an assigned balance until the appeal process is completed and finalized.

The table on the previous page reflects the total and unassigned General Fund balances and as a percentage of annual expenditures, which differ from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

FUND BALANCE POLICY

Unassigned fund balance as a percentage of expenditures is one key measure of a district’s financial health. The resources represented by this fund balance are critical to a district’s ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion the impact of unexpected costs or funding shortfalls. For your district, this ratio is 8.6 percent of total current year expenditures. This ratio compares to the District’s fund balance policy, which endeavors to maintain an unassigned fund balance as a percentage of the District’s operating budget, excluding operating capital programs, of at least 6.0 to 8.0 percent.

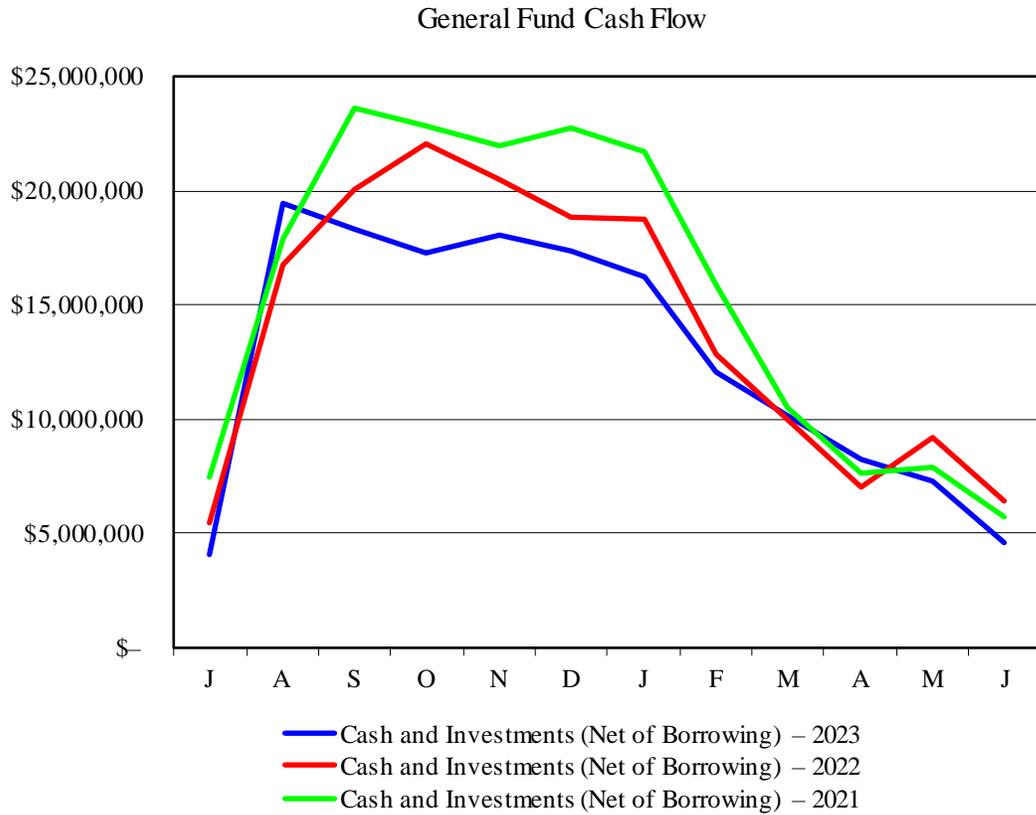
The following graph summarizes the level of cash and investments, net of borrowing, and unassigned fund balance in the General Fund:



The above graph shows a slight increase in unassigned fund balance and a significant decrease in cash and investments (net of borrowing) at June 30, 2023. The graph also shows significant fluctuations in year-end cash balances. These changes are typically caused by changes in the tuition billing cycles and systems of the District. Changes in funding structure and state aid payment schedules also significantly affect the cash flow of Minnesota school districts. The decrease in cash and investments in 2023 is the result of the timing of payments from the MDE, which resulted in increased due from the MDE at June 30, 2023.

GENERAL FUND CASH FLOW

In addition to changes in the level of cash and investments from year-to-year, this level varies considerably, due to the timing of various revenues and expenditures during the year. The following graph summarizes the month-end cash and investments balance throughout the last three fiscal years:



The graph above shows the peaks and valleys of the General Fund cash and investments balance (net of borrowing) on a monthly basis. The swing between its high and low month-end cash balances was about \$14.9 million for fiscal 2023.

GENERAL FUND OPERATIONS AND FINANCIAL POSITION BY ACCOUNT

The following tables present comparative operating results for the accounts of the District's General Fund:

Special Education Account

	Year Ended June 30,			
	2020	2021	2022	2023
Revenue and other financing sources	\$ 58,677,674	\$ 58,456,371	\$ 57,559,818	\$ 58,541,471
Expenditures and other financing uses	57,038,154	59,780,671	57,792,336	56,771,372
Excess (deficiency)	1,639,520	(1,324,300)	(232,518)	1,770,099
Fund balances				
Beginning of year	10,715,408	12,354,928	11,030,628	10,798,110
End of year	\$ 12,354,928	\$ 11,030,628	\$ 10,798,110	\$ 12,568,209

In fiscal 2023, the Special Education Account expenditures and other financing uses were less than revenues and other financing sources by \$1,770,099, while the District's budgeted expectations projected a decrease of \$52,718. State sources were lower than budget by \$971,627, mainly due to lower than projected state special education aid. Tuition revenue exceeded budget by \$1,494,590, mainly due to higher than projected Medical Assistance revenues. Expenditures were less than budget by \$1,460,251, mainly in salaries and benefits mostly from open positions. The District recorded an intra-fund transfer out of this account of \$368,995 that was \$33,400 lower than the final budget.

Special Education Account revenue and other financing sources increased \$981,653, due to an increase in Medical Assistance revenues, offset by lower state aid as a result of decreased staffing expenditures. Special Education Account expenditures (excluding other financing uses) decreased \$944,705, mostly in salaries and benefits. Intra-fund transfers increased \$445,254, due to the transfer of the subsequent year's fund balance from the Academic Education Account.

Career and Technical Education Account

	Year Ended June 30,			
	2020	2021	2022	2023
Revenue and other financing sources	\$ 1,613,475	\$ 1,084,353	\$ 1,191,366	\$ 1,711,624
Expenditures and other financing uses	1,446,907	1,383,794	1,089,010	1,796,506
Excess (deficiency)	166,568	(299,441)	102,356	(84,882)
Fund balances				
Beginning of year	546,856	713,424	413,983	516,339
End of year	\$ 713,424	\$ 413,983	\$ 516,339	\$ 431,457

In fiscal 2023, the Career and Technical Education Account fund balance decreased by \$84,882, while budget expectations projected an increase of \$36,831 in fund balance.

Academic Education Account

	Year Ended June 30,			
	2020	2021	2022	2023
Revenue and other financing sources	\$ 12,372,300	\$ 10,136,239	\$ 10,424,659	\$ 11,042,504
Expenditures and other financing uses	11,804,159	10,745,325	10,364,777	11,460,022
Excess (deficiency)	568,141	(609,086)	59,882	(417,518)
Fund balances				
Beginning of year	631,424	1,199,565	590,479	650,361
End of year	<u>\$ 1,199,565</u>	<u>\$ 590,479</u>	<u>\$ 650,361</u>	<u>\$ 232,843</u>

The Academic Education Account fund balance decreased by \$417,518 in 2023, while budget projections provided for a decrease in fund balance of \$561,095. Tuition revenue was more than budget by \$311,871, mainly related to the increase in students enrolled in the Northern Star Online program. Expenditures were higher than budget by \$27,135. The District reported an intra-fund transfer of \$368,995 that was less than budgeted amounts by \$33,400.

Revenue (excluding other financing sources) in this account increased by \$835,589 in fiscal 2023. This was mainly in online learning programs as discussed above.

Expenditures (excluding other financing uses) increased in this account by \$726,250 in fiscal 2023. Most of this increase was related to increases in salaries and benefits, due to the growth in the Northern Star Online program. Intra-fund transfers decreased due to the transfer of the subsequent year's fund balance to the Special Education Account.

District-Wide Account

This account includes costs for administration, district-wide operations, maintenance, and grants.

	Year Ended June 30,			
	2020	2021	2022	2023
Revenue and other financing sources	\$ 16,171,572	\$ 16,499,525	\$ 16,720,519	\$ 17,023,491
Expenditures and other financing uses	15,925,965	16,517,157	17,458,837	17,451,559
Excess (deficiency)	245,607	(17,632)	(738,318)	(428,068)
Fund balances				
Beginning of year	2,399,293	2,644,900	2,627,268	1,888,950
End of year	\$ 2,644,900	\$ 2,627,268	\$ 1,888,950	\$ 1,460,882

The District-Wide Account fund balance decreased by \$428,068 in 2023. This compares to a budgeted decrease in fund balance of \$534,261. Revenues (excluding other financing sources) were under budget by \$701,568, mostly in other revenue related to grants. Expenditures (excluding other financing uses) were under budget by \$262,953. The most significant expenditures under budget were for purchased services by \$327,408 and supplies and materials by \$438,210. The expenditures under budget were offset by capital expenditures being over by \$483,506, mainly due to issuance of subscription liabilities in the current year.

Revenue (excluding other financing sources) in this account decreased by \$135,423, mainly in tuition, due to core fee accruals that were reversed in fiscal 2022. Expenditures (excluding other financing uses) increased by \$34,756, mainly in capital expenditures related to long-term facilities maintenance and safe schools expenditures. This increase was offset by a decrease in salaries and benefits, due to the current labor market shortages.

OTHER GOVERNMENTAL FUNDS

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund expenditures exceeded revenue by \$410,706. A planned transfer was made from the General Fund to eliminate this deficit.

Capital Project – Building Construction Fund

Revenues and other financing sources exceeded expenditures by \$3,827,242 in the current year. The change in the fund balance is due to proceeds from the 2022A Facilities Maintenance Bonds issue, which will be used for future projects.

Debt Service Fund

The District's Debt Service Fund revenue and other financing sources exceeded expenditures by \$2,063,621, leaving a fund balance of \$18,539,411 at June 30, 2023. This increase in fund balance was planned and correlates to the increase in cash and investments held by trustee for debt service payments.

Internal Service Funds

The District's internal service funds are used to account for health and dental insurance offered by the District to its employees as self-insured plans. As of June 30, 2023, the Dental Self-Insurance Fund had unrestricted net position of \$579,027. The Health Self-Insurance Fund showed an increase in net position for the year of \$1,947,242, and ended the year with an unrestricted net position of \$15,597,797 at June 30, 2023, representing 138.6 percent of operating expenses.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	Year Ended June 30,		Change
	2022	2023	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 35,678,627	\$ 42,122,647	\$ 6,444,020
Net book value of capital assets	82,785,733	82,802,630	16,897
Subscription liabilities	–	(315,102)	(315,102)
Certificates of participation payable	(63,390,000)	(60,370,000)	3,020,000
General obligation bonds payable	(4,020,000)	(8,480,000)	(4,460,000)
Severance benefits and compensated absences payable	(7,393,067)	(7,654,877)	(261,810)
OPEB adjustments	(4,438,480)	(4,330,357)	108,123
Net pension-related adjustments	(67,092,347)	(55,637,241)	11,455,106
Bond refunding deferments	348,091	316,446	(31,645)
Internal service funds net position	14,280,654	16,176,824	1,896,170
Accrued interest payable	(483,393)	(567,388)	(83,995)
Unamortized premium/discount on debt issued	(2,890,594)	(2,583,880)	306,714
Total net position – governmental activities	<u>\$ (16,614,776)</u>	<u>\$ 1,479,702</u>	<u>\$ 18,094,478</u>
Net position			
Net investment in capital assets	\$ 12,833,230	\$ 15,197,336	\$ 2,364,106
Restricted	19,038,843	21,644,208	2,605,365
Unrestricted	<u>(48,486,849)</u>	<u>(35,361,842)</u>	<u>13,125,007</u>
Total net position	<u>\$ (16,614,776)</u>	<u>\$ 1,479,702</u>	<u>\$ 18,094,478</u>

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g., Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Unrestricted net position increased \$13,125,007 in fiscal 2023. This change in unrestricted net position was from an increase in the Internal Service Fund net position and the changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension obligations in the current year.

The District's net investment in capital assets increased \$2,364,106 in fiscal 2023. The change in this category of net position typically depends on the relationship between the rate at which the District is adding capital assets, the rate capital assets are being depreciated/amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. The restricted balance increased \$2,605,365, mainly in restricted for debt service.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

GASB STATEMENT NO. 100, ACCOUNTING CHANGES AND ERROR CORRECTIONS—AN AMENDMENT OF GASB STATEMENT NO. 62

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, COMPENSATED ABSENCES

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash, or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled, should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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Intermediate Teacher Residency Apprenticeship Collaborative (ITRAC)

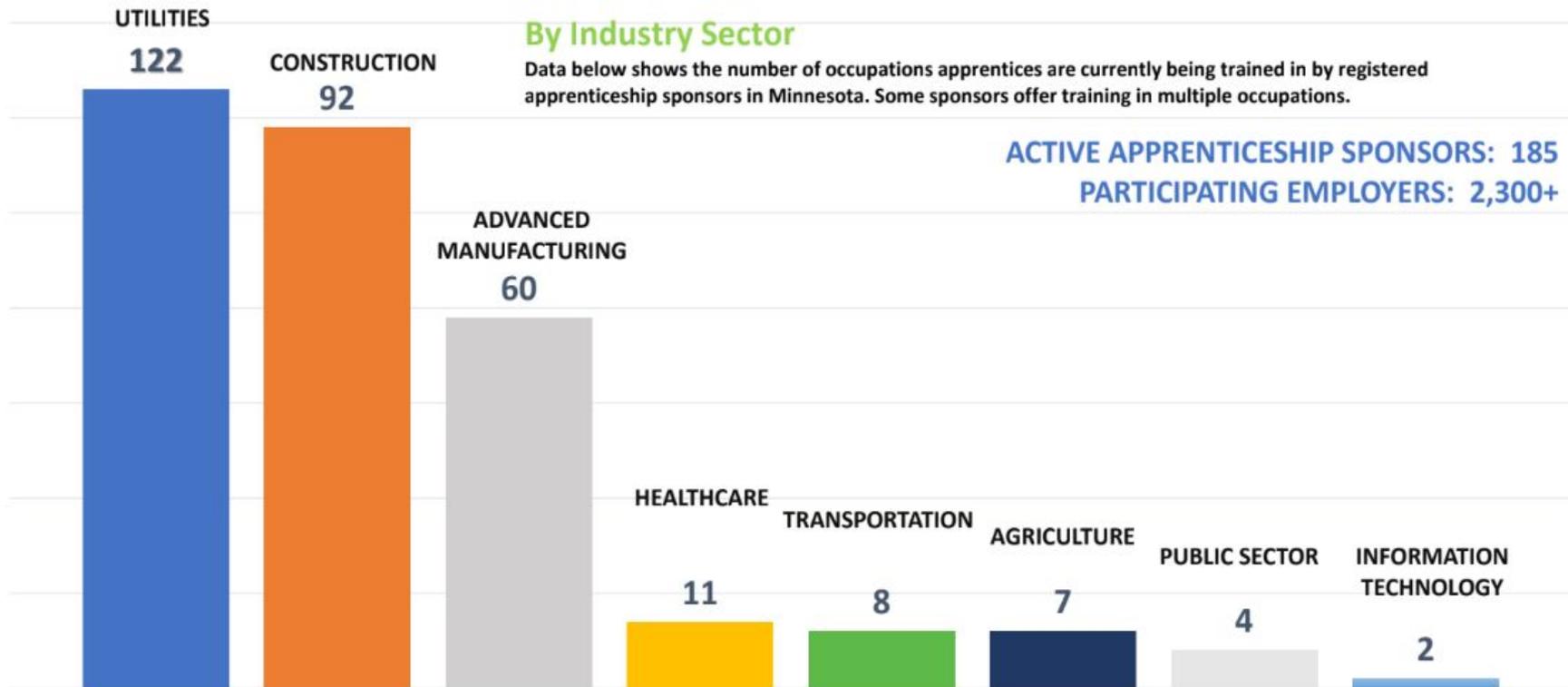
School Board Update - January 2024

What is an Apprenticeship?

Apprenticeship is a time-tested employee training system that combines job-related technical instruction with structured on-the-job learning and prepares Minnesota workers to compete in a global economy. The earn-as-you-learn model develops highly trained, skilled and motivated employees.

Apprenticeships have been in existence since 1939.

Trades and occupations active in Minnesota registered apprenticeship



History

- Alex Liuzzi, currently contracted with Department of Labor and Industry (DLI), has been exploring apprenticeships in public schools to address workforce issues.
- Alex presented the concept and the Superintendents of the four intermediates agreed to collectively develop a special education teacher apprenticeship that will meet licensure requirements and the needs of our students.

ITRAC



We are developing the FIRST teacher apprenticeship program in the State of Minnesota.

**34 other states currently have Apprenticeship Programs.*

Design Team

The team designing the Apprenticeship Program consists of:

- Union representation from all four intermediates (teacher and paraprofessional)
- District leaders from all four intermediates
- Faculty from Mankato State University
- Facilitated by Alex Liuzzi with consultation from DLI

Sponsor



As part of the Apprenticeship Program, a sponsor is needed to provide oversight, facilitate meetings, submit required documents, and ensure that the program aligns with standards of practice.

Timeline

October	<ul style="list-style-type: none">● Attended regional meetings about Apprenticeship Programs● Due to licensure needs, the Intermediate Superintendents met to discuss an intermediate apprenticeship pathway● The Intermediate Superintendents agreed to explore a collaborative Apprenticeship Program
November and December	<ul style="list-style-type: none">● Each intermediate solidified union agreement to pursue● Solidified partnership with Mankato State University● Apprenticeship Committee formed (design team)● Submitted Special Education Pipeline Grant (received)● Submitted Apprenticeship requirements to PELSB (waiting for response)● Finalizing DLI requirements for Apprenticeship Program● Finalized sponsorship requirement (BrightWorks)
January and February	<ul style="list-style-type: none">● Continuing to build and finalize structural components of the Apprenticeship Program
March - June	<ul style="list-style-type: none">● Market, recruit, and selection of candidates, journey workers, etc.● Training/ professional development● Launch

QUESTIONS?



December 2023 Financials Monthly Board Report

January 25, 2024



Revenues & Expenditures - December 2023

Revenues*	
Total	\$57,168,401
% Of Budget	47.9%
Compare to 2 Prior Years	Slightly Below 

Expenditures*	
Total	\$43,147,112
% Of Budget	36.5%
Compare to 2 Prior Years	Slightly Below 

* Without Construction Funds

Investments



Regular Investments

Prior Month Total	\$32,289,383
Interest/Dividend Earned	130,581
Added to Investments	0
Sept End Total	\$32,419,964

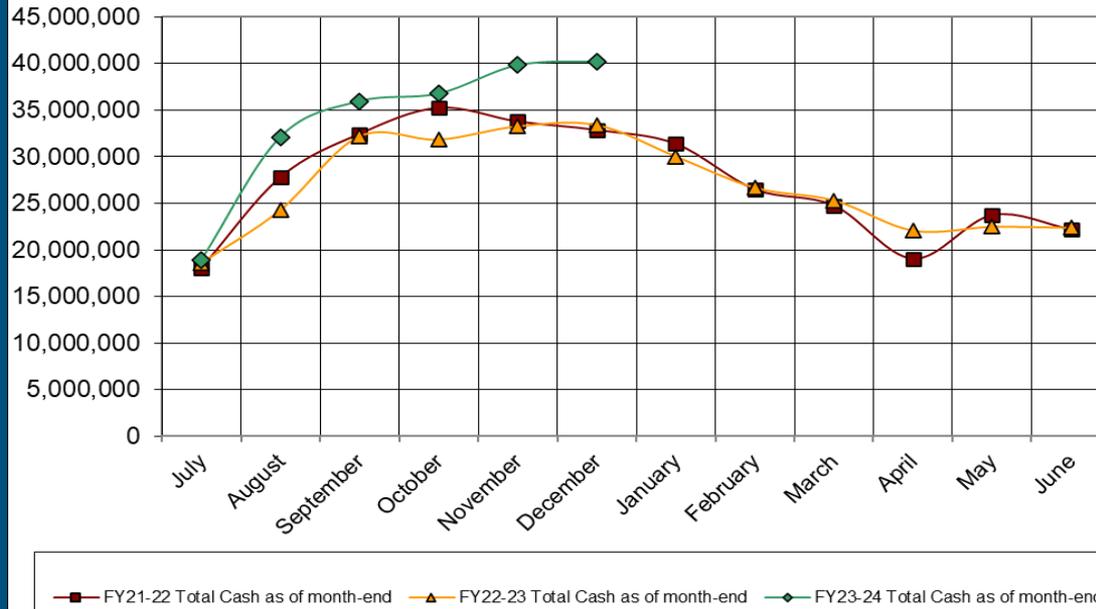
LTFM Construction Investments

Prior Month Total	\$3,879,422
Interest Earned	8,053
Construction Draws	118,948
Sept End Total	\$3,768,527

Cash Flow



CASH POSITION
Total Cash as of Month-End



Disbursements & Donations

Disbursements

Accounts Payable	\$4,295,593
Payroll	2,979,909
Total Disbursements	\$7,275,502



Donations

- \$221.55 – District wide student wellness



Average Daily Membership - Compare to Prior Year

Program	December ADM	Prior Year Comparison
Alternative Learning Centers	245	+10
Northern Star Online	459	+47
Career & Technical	62	+2

Program	December ADM	Prior Year Comparison
Special Education	479	+23
Care & Treatment	87	-24



Questions
Questions

**INTERMEDIATE DISTRICT 287
PLYMOUTH, MINNESOTA
BOARD OF EDUCATION**



Regular Meeting – January 25, 2024

AGENDA SECTION: BUSINESS SERVICES REPORT

ITEM: Approval of Routine Monthly Finance Report

PRESENTED BY: Brian Schultz, Exec. Dir. of Business Services & Operations

1. Background Information

The December Budget vs. Actual Reports are presented for Board information and review. These reports indicate that year-to-date revenue in all funds (excluding Funds 06 & 11) total \$57,168,401, or 47.9% of the Revenue Budget of \$119,404,332. Including Funds 06 & 11 year-to-date revenue in all funds total \$57,228,634, or 47.9% of the Revenue Budget of \$119,459,332. The District’s monthly revenue will continue to be based upon the cash payments we receive from MDE Special Education Uniform Tuition system and other state aids. Revenue will be made whole at the end of each fiscal year as we calculate all of our receivables and recognize the revenue receivable as part of the audit.

Year-to-date expenditures in all funds (excluding Funds 06 & 11) total \$43,147,112, or 36.5% of the Expenditure Budget of \$118,278,996. Including Funds 06 & 11 year-to-date expenditures in all funds total \$43,263,560, or 36.2% of the Expenditure Budget of \$119,473,327.

The amounts shown for 2022-23 are as of the end of the fiscal year at June 30th, and are preliminary at this point. They reflect the normal month end which is basically on a cash basis without accrual entries. Numerous receivables and payables are calculated after year-end, and these amounts will continue to change up to and through the audit process.

DDA
Attachments

2. Fiscal Impact/Funding Source: None

3. RECOMMENDED ACTION: The Board approve the Finance & Donation Reports items as presented.

Motion by: _____ Yes ____ Passed ____

Second by: _____ Yes ____ Failed ____

Abstentions: _____

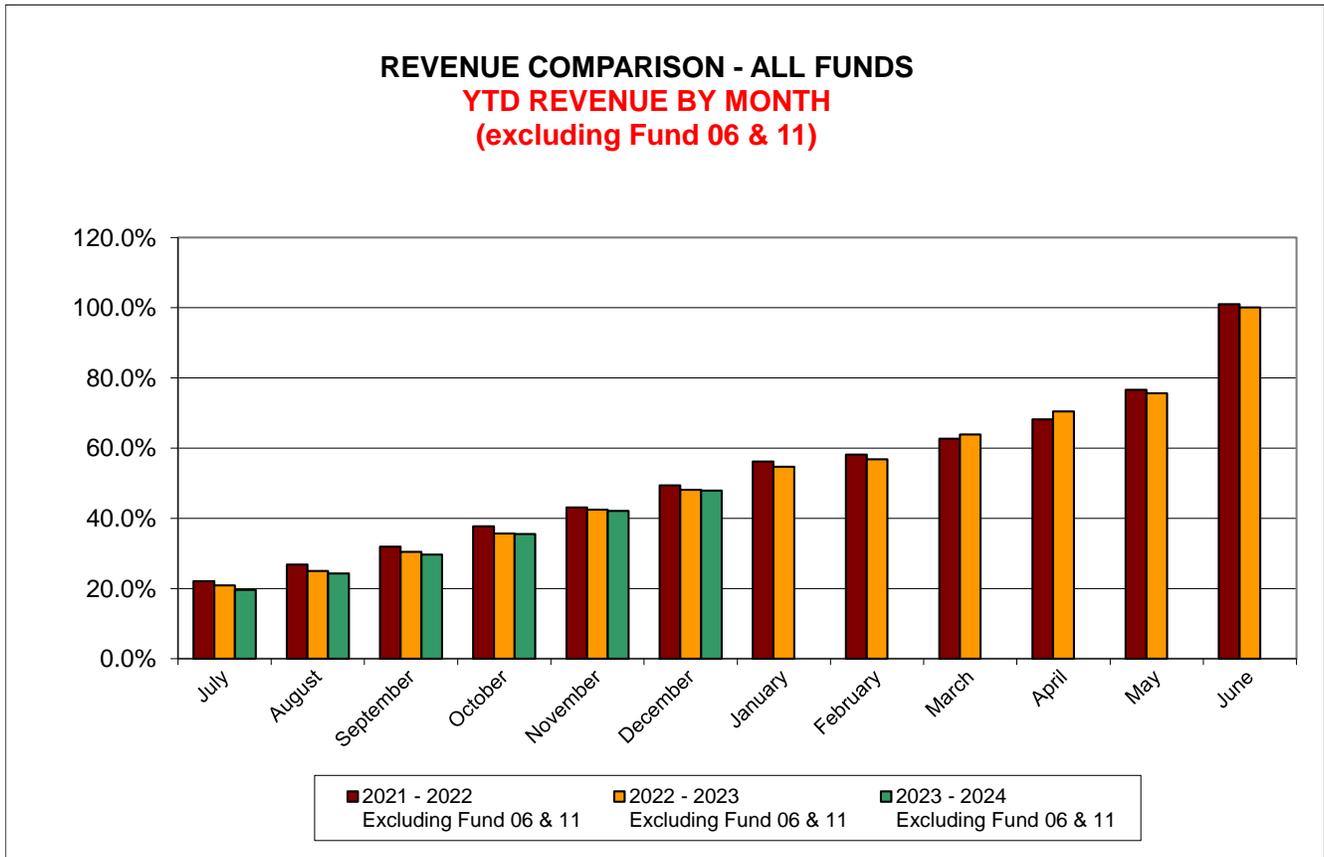
The mission of Intermediate District 287 is to be the premier provider of innovative specialized services to ensure that each member district can meet the unique learning needs of its students.

DISTRICT 287
REVENUE COMPARISON

Month	2021 - 2022		2022 - 2023		2023 - 2024		2023 - 2024	
	Excluding Fund 06 & 11		Excluding Fund 06 & 11		Excluding Fund 06 & 11		Including Fund 06 & 11	
	\$	%	\$	%	\$	%	\$	%
	Amount	of Budget	Amount	of Budget	Amount	of Budget	Amount	of Budget
July	23,731,333	22.1%	23,192,942	20.9%	23,454,555	19.6%	23,464,011	19.6%
August	5,084,693	26.8%	4,486,051	25.0%	5,555,759	24.3%	5,573,415	24.3%
September	5,527,550	32.0%	6,032,596	30.4%	6,418,580	29.7%	6,424,193	29.7%
October	6,233,283	37.8%	5,841,372	35.7%	7,033,514	35.6%	7,048,381	35.6%
November	5,744,399	43.1%	7,490,646	42.4%	7,853,633	42.1%	7,858,220	42.2%
December	6,751,237	49.4%	6,260,247	48.1%	6,852,360	47.9%	6,860,413	47.9%
January	7,295,217	56.2%	7,338,783	54.7%				
February	2,102,436	58.1%	2,303,833	56.8%				
March	4,917,443	62.7%	7,885,058	63.9%				
April	5,872,931	68.2%	7,250,156	70.4%				
May	9,107,048	76.6%	5,714,807	75.6%				
June	26,193,462	101.0%	27,134,282	100.1%				
TOTAL	108,561,032	101.0%	110,930,774	100.1%	57,168,401	47.9%	57,228,634	47.9%
BUDGET	107,471,010		110,842,085		119,404,332		119,459,332	

¹ excludes Funds 06 & 11 budgeted revenue of \$4,734,553

² excludes Funds 06 & 11 budgeted revenue of \$55,000



Board- Revenue/Expense Summary by Fund Report

December 2023-2024

Intermediate District No. 287

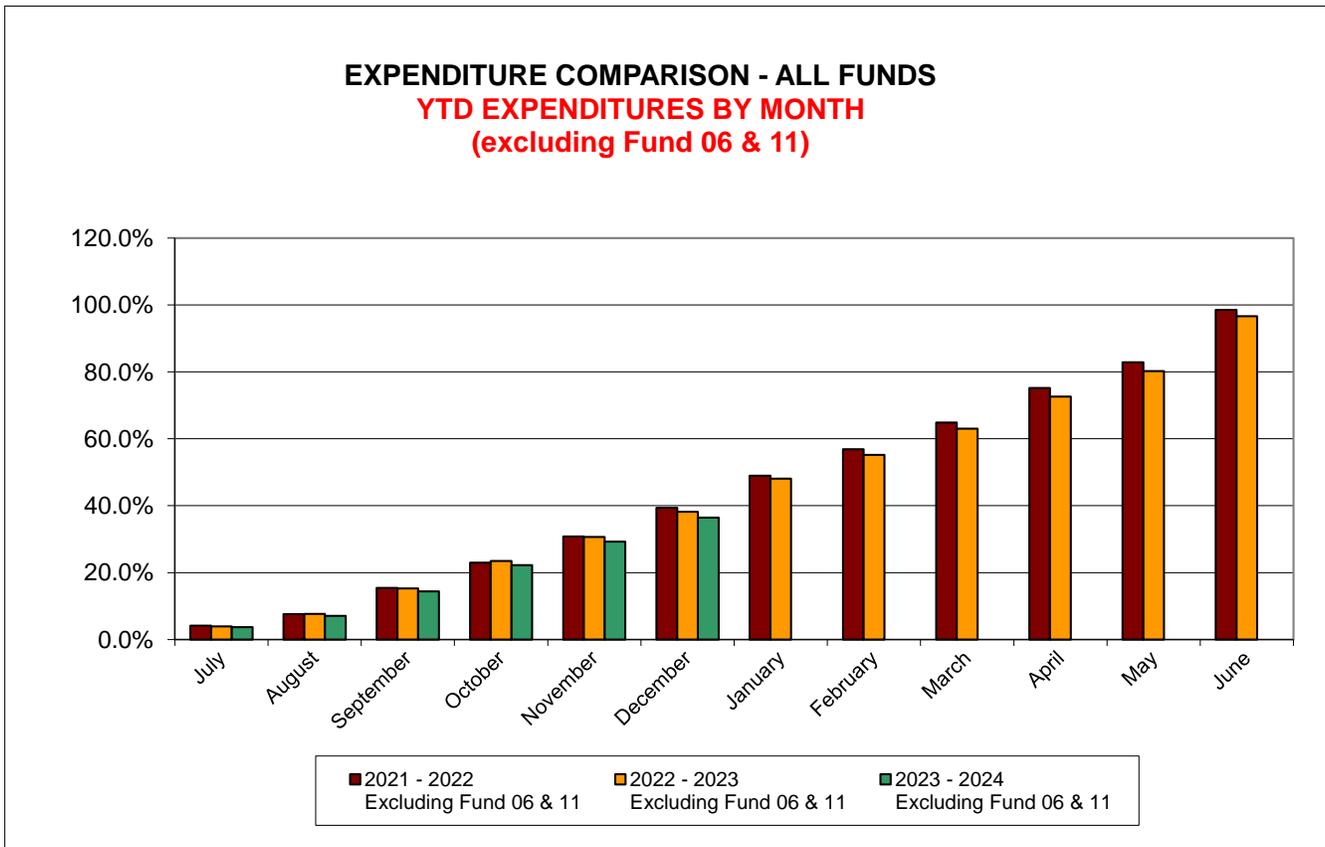
Revenue Fund	Prior YE Act	Budget	MTD Activity	YTD Activity	% Used	YTD Unrealized
01 - GENERAL FUND	16,594,878.91	17,634,728.00	172,799.41	5,532,192.52	31.37%	12,102,535.48
02 - FOOD SERVICE FUND	843,993.00	1,027,924.00	46,102.59	188,602.83	18.35%	839,321.17
04 - COMMUNITY SERVICE FUND	0.00	0.00	0.00	0.00		0.00
06 - BUILDING CONSTRUCTION FUND	0.00	0.00	0.00	0.00		0.00
07 - DEBT SERVICE FUND	8,727,596.68	8,924,990.00	0.00	5,078,099.34	56.90%	3,846,890.66
08 - TRUST FUND	0.00	0.00	0.00	0.00		0.00
10 - SCHOLARSHIP FUND	2,858.84	110.00	221.55	301.55	274.14%	-191.55
11 - LTFM BOND FUND	4,728,829.75	55,000.00	8,053.03	60,233.04	109.51%	-5,233.04
12 - ALC - ACADEMIC FUND	11,042,500.82	11,850,261.00	8,751.76	2,597,965.66	21.92%	9,252,295.34
13 - CAREER & TECH FUND	1,711,624.95	1,794,109.00	0.00	1,069,238.76	59.60%	724,870.24
14 - SPECIAL EDUCATION FUND	58,172,477.16	64,314,918.00	5,272,333.35	35,941,646.38	55.88%	28,373,271.62
20 - INTERNAL SERVICE FUND	612,445.43	619,000.00	57,750.11	258,946.09	41.83%	360,053.91
21 - SELF HEALTH INSURANCE FUND	13,199,338.39	13,225,000.00	1,294,401.66	6,499,262.30	49.14%	6,725,737.70
51 - STUDENT CLUB FUND	23,059.36	13,292.00	0.00	2,145.45	16.14%	11,146.55
Total Revenue	115,659,603.29	119,459,332.00	6,860,413.46	57,228,633.92	47.91%	62,230,698.08

DISTRICT 287
EXPENDITURE COMPARISON

Month	2021 - 2022		2022 - 2023		2023 - 2024		2023 - 2024	
	Excluding Fund 06 & 11		Excluding Fund 06 & 11		Excluding Fund 06 & 11		Including Fund 06 & 11	
	\$	%	\$	%	\$	%	\$	%
	Amount	of Budget	Amount	of Budget	Amount	of Budget	Amount	of Budget
July	4,493,228	4.1%	4,329,606	3.9%	4,424,027	3.7% ²	4,416,059	3.7%
August	3,753,484	7.6%	4,135,827	7.7%	3,954,604	7.1% ²	3,981,431	7.0%
September	8,447,438	15.4%	8,396,694	15.3%	8,668,867	14.4% ²	8,454,442	14.1%
October	8,194,961	23.0%	9,015,517	23.5%	9,257,161	22.2% ²	9,563,242	22.1%
November	8,523,649	30.8%	7,908,978	30.7% ¹	8,286,923	29.2% ²	8,295,358	29.1%
December	9,205,713	39.3%	8,310,856	38.2% ¹	8,555,529	36.5% ²	8,553,029	36.2%
January	10,442,639	49.0%	10,876,386	48.1% ¹				
February	8,521,055	56.8%	7,802,263	55.2% ¹				
March	8,658,724	64.8%	8,659,691	63.0% ¹				
April	11,213,173	75.2%	10,529,808	72.6% ¹				
May	8,326,109	82.9%	8,408,779	80.2% ¹				
June	17,002,499	98.6%	18,041,489	96.6% ¹				
TOTAL	106,782,671	98.6%	106,415,894	96.6%	43,147,112	36.5%	43,263,560	36.2%
BUDGET	108,331,213		110,162,497 ¹		118,278,996 ²		119,473,327	

¹ excludes Funds 06 & 11 budgeted expenditures of \$346,290

² excludes Funds 06 & 11 budgeted expenditures of \$1,194,331



Board- Revenue/Expense Summary by Fund Report

December 2023-2024

Intermediate District No. 287

Expenditure Fund	Prior YE Act	Budget	MTD Activity	YTD Activity	% Used	YTD Unrealized
01 - GENERAL FUND	17,302,720.85	17,869,204.00	1,212,526.61	8,552,099.28	47.86%	9,317,104.72
02 - FOOD SERVICE FUND	843,993.00	1,027,924.00	74,259.40	374,937.84	36.48%	652,986.16
04 - COMMUNITY SERVICE FUND	0.00	0.00	0.00	0.00		0.00
06 - BUILDING CONSTRUCTION FUND	0.00	0.00	0.00	0.00		0.00
07 - DEBT SERVICE FUND	6,663,975.63	6,899,133.00	0.00	1,767,907.61	25.63%	5,131,225.39
08 - TRUST FUND	0.00	0.00	0.00	0.00		0.00
09 - AGENCY FUND	0.00	0.00	0.00	0.00		0.00
10 - SCHOLARSHIP FUND	924.77	7,956.00	0.00	3,341.66	42.00%	4,614.34
11 - LTFM BOND FUND	901,587.81	1,194,331.00	-2,500.00	116,447.96	9.75%	1,077,883.04
12 - ALC - ACADEMIC FUND	11,091,023.89	12,022,196.00	1,010,843.37	4,794,679.83	39.88%	7,227,516.17
13 - CAREER & TECH FUND	1,796,507.00	2,025,332.00	94,148.23	604,784.39	29.86%	1,420,547.61
14 - SPECIAL EDUCATION FUND	56,771,373.61	64,447,034.00	5,018,482.16	22,039,397.67	34.20%	42,407,636.33
20 - INTERNAL SERVICE FUND	663,517.07	743,250.00	56,357.18	267,503.35	35.99%	475,746.65
21 - SELF HEALTH INSURANCE FUND	11,252,097.47	13,220,000.00	1,088,569.95	4,732,664.04	35.80%	8,487,335.96
51 - STUDENT CLUB FUND	29,760.78	16,967.00	341.60	9,796.04	57.74%	7,170.96
Total Expenses	107,317,481.88	119,473,327.00	8,553,028.50	43,263,559.67	36.21%	76,209,767.33

Intermediate District 287

Responsive. Innovative. Solutions.

INTER-OFFICE MEMORANDUM

DATE: **January 17, 2024**

TO: Members of the School Board

FROM: Brian C. Schultz, Exec. Dir. of Business Services & Operations

RE: **Cash Report - December** Claims, Payroll, Receipts, and Investments

A. Recommendation: Request the Board approve payment of the items listed below:

1. A/P payments for: December 2023	Totaling	\$	<u>4,295,592.81</u>
a) Check #'s 113307 - 113418			
and Wire Transfers - #'s 4000001710 - 4000001733,			
9000005416 - 9000005559			
2. Bond payments for: December 2023	Totaling	\$	<u>-</u>
a) Wire Transfers - #'s None			
3. Payroll payments for: December 2023	Totaling	\$	<u>2,979,909.23</u>
a) Check #'s			
b) Direct Deposit #'s 9000122819 - 9000124610			
4. Receipts for: December 2023	Totaling	\$	<u>7,516,840.76</u>
a) Receipt #'s 20240645 - 20240710			
5. Invest. at end of mo. December 2023			
a) Fund 01 - General Fund	\$		<u>32,419,963.98</u>
c) Fund 11 - 2022A LTFM Bond (Construction Costs)	\$		<u>3,768,527.02</u>
	\$		<u>36,188,491.00</u>

This report has been prepared under the direction of Dave Anderson and is presented for approval by the School Board. Dave and I would be glad to answer any questions.

INTERMEDIATE DISTRICT 287
 INVESTMENTS ON HAND
 DECEMBER 2023

#01-104-00 - Investments (General)

INSTITUTION	RATE OF RETURN (%)	DATE	ACTIVITY	AMOUNT INVESTED
PMA - MNTrust IS Account Balance	5.290			8,135.48
PMA - MNTrust Savings Deposit Account - Bell Bank	5.370			2,283,308.96
PMA - MNTrust Savings Dep. Acct. - Nexbank, SSB - ICS	5.400			26,323,969.54
PMA - MNTrust Term Series - DMB Community Bank, WI	5.391			240,200.00
PMA - MNTrust Term Series - First National Bank, ME	5.387			240,200.00
PMA - MNTrust Term Series - Cornerstone Banke, NE	5.391			240,000.00
PMA - MNTrust Term Series - Farmers & Merchants Union Bank	5.384			240,100.00
PMA - MNTrust Term Series - ServisFirst Bank, FL	5.369			237,100.00
PMA - MNTrust Term Series - 5Star Bank, CO	5.399			237,050.00
PMA - MNTrust Term Series - EagleBank, VA	5.379			237,050.00
PMA - MNTrust Term Series - Western Alliance Bank, CA	5.366			237,050.00
PMA - MNTrust Term Series - Preferred Bank, NY	5.382			237,100.00
PMA - MNTrust Term Series - American Plus Bank, N.A., CA	5.390			237,050.00
PMA - MNTrust Term Series - Pacific National Bank, FL	5.362			237,100.00
PMA - MNTrust Term Series - Farmers Ins Group Fed Credit Uni	5.390			237,050.00
PMA - MNTrust Term Series - Modern Bank, National Assn, NY	5.482			236,900.00
PMA - MNTrust Term Series - Latino Community Credit Union, N	5.539			236,750.00
PMA - MNTrust Term Series - First Central Credit Union, TX	5.425			237,000.00
PMA - MNTrust Term Series - Greenstate Credit Union, IA	5.499			236,850.00
Total PMA - MNTrust Investments on Books				32,419,963.98

ACTIVITY DETAIL:

Investments on our Book at End of Prior Month	32,289,382.51
Current Month Activity	
Deposits	-
Withdrawals	-
Interest Earned - Recorded	130,545.03
Dividends Earned	36.44
Interest/Dividends Earned - To Be Recorded in Next Month	-
Total Investments at End of Month & Un-recorded Interest	32,419,963.98

#11-104-00 - Investments (2022A LTFM Bond - Construction Costs)

INSTITUTION	RATE OF RETURN (%)	DATE	ACTIVITY	AMOUNT INVESTED
PMA - MNTrust IS Account Balance	5.300			950,754.05
PMA - MNTrust CD Account Balance	4.059-4.718			1,381,250.00
PMA - MNTrust SEC Account Balance	4.001-4.376			1,436,522.97
Total PMA - MNTrust Investments on Books for Fund 11				3,768,527.02

ACTIVITY DETAIL:

Investments on our Book at End of Prior Month	3,879,421.95
Current Month Activity:	
Deposits	
Distributions/Repemptions	(118,947.96)
Interest/Dividends/Purchases Earned - Recorded	8,053.03
Adjustments - move funds not used for closing costs to construction (from Fund 07)	
Interest/Dividends Earned - To Be Recorded in Next Month	
Total Investments at End of Month & Un-recorded Interest	3,768,527.02

Total 2022A LTFM Investments (Fund 11) at End of Month

3,768,527.02

INTERMEDIATE DISTRICT 287
 INVESTMENT ACTIVITY - 2022A LTFM BOND
 December 2023

Investments (2022A LTFM Bond - Construction Costs) - MNTrust

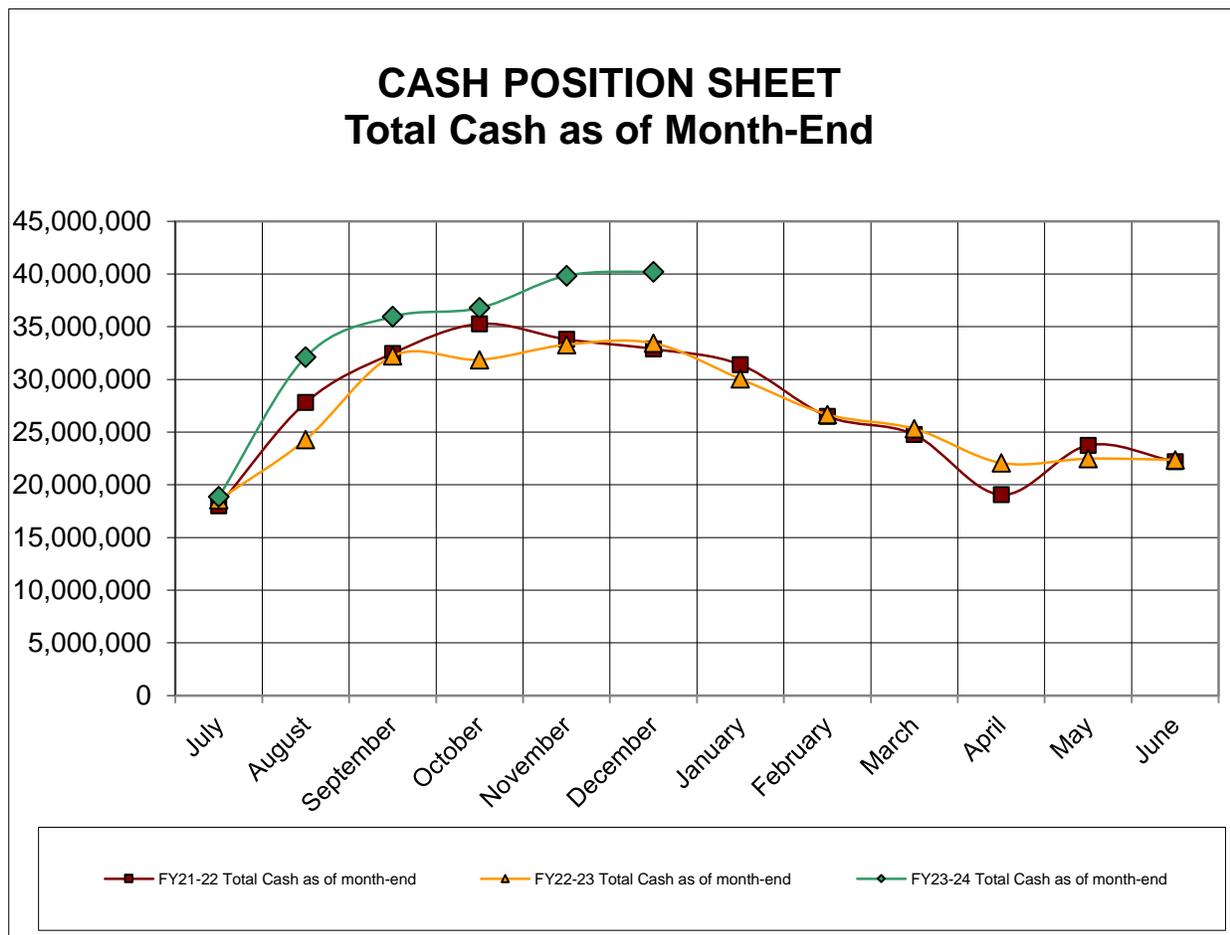
MONTH POSTED	DATE	DESCRIPTION	AMOUNT
Nov-22	11/22/22	Proceeds from 2022A LTFM Bond	4,740,596.00
Nov-22	11/30/22	Interest/Dividends	4,282.32
Dec-22	12/30/22	Distributions/Construction Draws	-45,645.18
Jan-23	01/01/23	Interest/Dividends	687.30
Feb-23	02/07/23	Distributions/Construction Draws	-15,000.00
Feb-23	02/28/23	Interest/Dividends (for Jan & Feb '23)	19,146.93
Mar-23	03/31/23	Interest/Dividends	5,534.59
Apr-23	04/28/23	Distributions/Construction Draws	-165,570.33
Apr-23	04/30/23	Interest/Dividends	5,018.40
May-23	05/31/23	Distributions/Construction Draws	-39,431.25
May-23	05/31/23	Interest/Dividends	5,132.72
Jun-23	06/30/23	Interest/Dividends	8,599.22
Jul-23	07/31/23	Distributions/Construction Draws	-172,551.00
Jul-23	07/31/23	Interest/Dividends	9,456.04
Aug-23	08/31/23	Interest/Dividends	17,655.68
Sep-23	09/30/23	Interest/Dividends	5,613.71
Sep-23	09/30/23	Distributions/Construction Draws	-64,403.28
Oct-23	10/31/23	Interest/Dividends	14,867.49
Oct-23	10/31/23	Distributions/Construction Draws	-459,154.50
Nov-23	11/30/23	Interest/Dividends	4,587.09
Dec-23	12/28/23	Distributions/Construction Draws	-118,947.96
Dec-23	12/31/23	Interest/Dividends	8,053.03
2022A LTFM Bond Investments - Balance as of End of Month			<u><u>3,768,527.02</u></u>

Intermediate District 287

Cash and Investment Position Sheet- Monthly Total Net Cash- All Accounts

<u>Date</u>	<u>FY21-22 Total Cash as of month-end</u>	<u>FY22-23 Total Cash as of month-end</u>	<u>FY23-24 Total Cash as of month-end</u>
July	18,017,954	18,572,017	18,858,236
August	27,800,108	24,288,930	32,119,813
September	32,465,869	32,223,695	35,958,742
October	35,267,999	31,867,127	36,774,908
November	33,804,263	33,293,625	39,840,981
December	32,887,416	33,430,295	40,212,901
January	31,397,362	30,048,503	
February	26,497,584	26,677,119	
March	24,760,657	25,316,842	
April	19,051,281	22,075,795	
May	23,745,291	22,481,243	
June	22,201,893	22,374,821	

- Includes Self-Funded Insurance Cash Balances.



INTERMEDIATE DISTRICT 287

DECEMBER 2023 ACTIVITY

ELECTRONIC TRANSFERS IN:

DATE	TO	AGENCY	RECEIPT #	AMOUNT	DESCRIPTION
12/1/2023	MSDLAF	HENNEPIN TECHNICAL COLLEGE - 001	20240682	1,800.00	PROFESSIONAL DEVELOPMENT TRAINING
12/4/2023	MSDLAF	GIVE MN	20240683	175.00	GIVE MN DONATION
12/4/2023	MSDLAF	MDE	20240684	371,149.11	UNEMPLOYMENT AID PAYMENT
12/11/2023	MSDLAF	GIVE MN	20240685	46.55	GIVE MN DONATION
12/13/2023	MSDLAF	2022A LTFM BOND	20240686	118,947.96	COP REIMBURSEMENT REQUEST
12/14/2023	MSDLAF	MN STATE MMB-FNS	20240687	8,552.04	CHILD NUTRITION NOV - ABEC
12/14/2023	MSDLAF	MN STATE MMB-FNS	20240688	19,017.22	CHILD NUTRITION NOV - NEC
12/14/2023	MSDLAF	MN STATE MMB-FNS	20240689	9,082.21	CHILD NUTRITION NOV - SEC
12/14/2023	MSDLAF	MN STATE MMB-FNS	20240690	5,298.73	CHILD NUTRITION NOV - WEC
12/14/2023	MSDLAF	MN STATE MMB-FNS	20240691	2,113.07	CHILD NUTRITION NOV - YOUABLE
12/15/2023	MSDLAF	MN STATE MMB	20240692	4,579,675.99	IDEAS GEN ED, SP ED
12/20/2023	MSDLAF	MN STATE MMB	20240693	265,021.79	MA 3RD PARTY BILLING
12/21/2023	MSDLAF	MN STATE MMB-FNS	20240694	221.97	FNS DIRECT DEBITS
12/22/2023	MSDLAF	HENNEPIN TECHNICAL COLLEGE - 001	20240695	39,100.00	CONTRACT SERVICES
12/26/2023	MSDLAF	ST CLOUD ST UNIVERSITY	20240696	300.00	STUDENT TEACHER SUPERVISION
12/28/2023	MSDLAF	BRAINTREE	20240697	8,751.76	DEC TUITION
12/28/2023	MSDLAF	BENEFIT RESOURCE INC	20240698	26,396.78	COBRA DEC PAYMENTS
12/28/2023	MSDLAF	MN STATE MMB	20240699	78,715.25	IDEAS GEN ED, SPED SITES/PROG
12/28/2023	MSDLAF	MSDLAF	20240700	40,916.70	INTEREST EARNED DEC 2023
12/28/2023	MSDLAF	PAYPAL	20240701	307.32	DEC TUITION
12/28/2023	MSDLAF	SCHOOLCAFE - ABEC	20240702	100.00	STUDENT DEFERRED REVENUE
12/28/2023	MSDLAF	SCHOOLCAFE - NEC	20240703	55.00	STUDENT DEFERRED REVENUE
12/28/2023	MSDLAF	SCHOOLCAFE - SEC	20240704	105.00	STUDENT DEFERRED REVENUE
12/28/2023	MSDLAF	SCHOOLCAFE - WEC	20240705	135.00	STUDENT DEFERRED REVENUE
12/28/2023	MSDLAF	SQUARE - BREMER BEAN SHOP ABEC	20240706	1,298.93	DEC STORE SALES
12/28/2023	MSDLAF	SQUARE - HENNEPIN TEA & COFFEE HTC	20240707	435.11	DEC STORE SALES
12/28/2023	MSDLAF	SQUARE - JITTERBUG NEC	20240708	1,737.55	DEC STORE SALES
12/28/2023	MSDLAF	SQUARE - COMMON GROUNDS SEC	20240709	1,353.87	DEC STORE SALES
12/28/2023	MSDLAF	SQUARE - SNACK SHACK WEC	20240710	1,674.74	DEC STORE SALES
MTD TOTALS				5,582,484.65	

INTERMEDIATE DISTRICT 287

DECEMBER 2023 ACTIVITY

WIRE TRANSFERS OUT:					
DATE	FROM	AGENCY	WIRE #	AMOUNT	DESCRIPTION
12/5/2023	MSDLAF	Bank of Montreal	4000001710	40,751.93	P-Card Expense
12/7/2023	MSDLAF	HealthPartners	4000001711	321,798.98	HPAI Claims
12/7/2023	MSDLAF	US Bank	9000005416-9000005435	2,031.57	Staff Reimbursements
12/7/2023	MSDLAF	US Bank	9000005436-9000005447	48,896.63	AP ACH Payments
12/14/2023	MSDLAF	HealthPartners	4000001719	178,074.91	HPAI Claims
12/14/2023	MSDLAF	Pitney Bowes	4000001720	468.87	Quarterly Postage Machine Lease
12/14/2023	MSDLAF	US Bank	9000005448-9000005466	89,433.12	AP ACH Payments
12/15/2023	MSDLAF	BPAS	4000001712	64,041.13	Veba
12/15/2023	MSDLAF	Educators Benefit Consultants	4000001713	86,348.80	403b Retirement
12/15/2023	MSDLAF	MN Dept of Revenue	4000001714	1,486.89	State Taxes
12/15/2023	MSDLAF	MN Dept of Revenue	4000001715	82,975.67	State Taxes
12/15/2023	MSDLAF	Public Employees Retirement	4000001716	117,111.64	Pera
12/15/2023	MSDLAF	Teachers Retirement Assn	4000001717	218,747.20	Tra
12/15/2023	MSDLAF	US Bank	4000001718	486,027.70	Federal Taxes
12/15/2023	MSDLAF	Pitney Bowes	4000001721	25.00	Access & Shipping w/o HW or Meter
12/15/2023	MSDLAF	US Bank	9000112819-9000123714	1,470,716.98	Payroll
12/18/2023	MSDLAF	US Bank	VOID 9000122912	(2,026.62)	Payroll
12/18/2023	MSDLAF	US Bank	VOID 9000123056	(39.12)	Payroll
12/19/2023	MSDLAF	US Bank	9000123715	2,026.62	Payroll
12/19/2023	MSDLAF	US Bank	9000123716	39.12	Payroll
12/21/2023	MSDLAF	HealthPartners	4000001722	759.99	Frequent Fitness Claims
12/21/2023	MSDLAF	HealthPartners	4000001723	305,086.46	HPAI Claims
12/21/2023	MSDLAF	US Bank	4000001724	185.80	Cash Management Services
12/21/2023	MSDLAF	US Bank	9000005467-9000005545	13,393.67	Staff Reimbursements
12/21/2023	MSDLAF	US Bank	9000005546-9000005559	39,710.59	AP ACH Payments
12/28/2023	MSDLAF	BPAS	4000001725	63,550.34	Veba
12/28/2023	MSDLAF	Educators Benefit Consultants	4000001726	84,126.89	403b Retirement
12/28/2023	MSDLAF	MN Dept of Revenue	4000001727	1,546.11	State Taxes
12/28/2023	MSDLAF	MN Dept of Revenue	4000001728	86,528.51	State Taxes
12/28/2023	MSDLAF	Public Employees Retirement	4000001729	117,954.20	Pera
12/28/2023	MSDLAF	Teachers Retirement Assn	4000001730	224,809.19	Tra
12/28/2023	MSDLAF	US Bank	4000001731	502,141.88	Federal Taxes
12/28/2023	MSDLAF	US Bank	9000123717-9000124610	1,509,192.25	Payroll
12/31/2023	MSDLAF	Benefit Resource Inc	4000001732	9,399.40	Flex Spending Monthly Invoice
12/31/2023	MSDLAF	Benefit Resource Inc	4000001732	29,213.50	Flex Spending Account Payments
12/31/2023	MSDLAF	HealthPartners	4000001733	270,892.71	HPAI Claims
MTD TOTALS				6,467,428.51	

**DONATION REPORT
 INTERMEDIATE DISTRICT 287
 2023-2024
 DECEMBER 2023**

DONATION DATE	DESCRIPTION	VIN #	EST. VALUE	DONOR	CAMPUS	PROGRAM
12/04/23	DIRECT DEPOSIT		\$175.00	GIVE MN	MISC	STUDENT WELLNESS
12/11/23	DIRECT DEPOSIT		\$46.55	GIVE MN	MISC	STUDENT WELLNESS
TOTAL			\$221.55			

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

Policy Summary

First Read

Policy 501 - School Weapons Policy

Date: January, 2024

Policy Last Reviewed: October 2016

Overview of Recommendations:

This policy is being reviewed to include updated language from the MN School Board Association (MSBA).

Summary of Changes:

- POLICY SERIES and Title change to align with MSBA title and numbering of policies.
- III. Definitions
 - Added G. “Dangerous Weapons” to include updated MSBA language
- IV Exceptions
 - Removed gender-identifying pronouns and replaced them with “they”.
 - Removed B. and updated B. with recommended MSBA language.
 - Added D. Firearms in School Parking Lots and Parking Facilities as it was missing in our policy.
- Added new section V. Consequences for Student Weapon Possession/Use/Distribution
 - A., B., C (renumbering), and D. This was missing in our policy and recommended language from MSBA
- Added VI. Reports of Dangerous Weapon Incidents in School Zone per requirement and MSBA recommended language.
- Added Legal and Cross References with updated MSBA list.

Equity Impact:

The AdHoc discuss these questions:

- Who is impacted in these changes/ Who’s voice was at the table?
- Who is benefiting from these changes?
- Who is intentionally being marginalized?

The groups that completed the review of our current policy and the updated MSBA policy included Principals, Assistant Principals, Special Education Administration, SIT, Safety Student Coaches, a Social Studies classroom at SECA (6 students), and multiple social studies classrooms at Care and Treatment(3).

Groups agreed that additional language in the MSBA policy was needed to ensure parents and students are informed of consequences. They also recommended that all gender-identifying pronouns be

removed.

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

DISTRICT POLICY

First Read

**POLICY SERIES: ~~Student Rights and Responsibilities~~ 500
Students**

SUBJECT: Weapons

BOARD APPROVED: September 2012

REVISION DATE: October 2014, October 2016, February 2024

~~SRR 180 Weapons~~ 501 SCHOOL WEAPONS POLICY

I. PURPOSE

The purpose of this policy is to promote a safe school environment for students, staff, and the public.

II. GENERAL STATEMENT OF POLICY

No student or non-student, including adults and visitors, shall possess, use, or distribute a weapon when in a District location except as provided in this policy. The District will act to enforce this policy and to discipline or take other appropriate action against any student, teacher, administrator, other District employee, contractor, volunteer, bus driver, or member of the public who violates this policy. In cases in which the District operates programs on sites owned by other entities, the District will consider the policies of the host organization or other district.

III. DEFINITIONS

For purposes of this policy, the definitions included in this section apply.

- A. "Weapon" means any object, device or instrument designed as a weapon or otherwise capable of threatening or producing bodily harm or which may be used to inflict self-injury, including, but not limited to, any firearm, whether loaded or unloaded; air guns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; nunchucks; throwing stars; explosives; fireworks; mace and other propellants; stun guns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.
- B. No person shall possess, use, or distribute any object, device, or instrument having the appearance of a weapon, and such objects, devices, or instruments shall be treated as weapons including, but not limited to, weapons listed above, which are broken or non-functional, look-alike guns; toy guns; and any object that is a facsimile of a real weapon.
- C. No person shall use articles designed for other purposes (e.g., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.) to inflict bodily harm and/or intimidate, and such use will be treated as the possession and use of a weapon.

- D. "District location" includes any District building or grounds, whether leased, rented, owned or controlled by the District, District bus stops, busses or vehicles, District contracted vehicles, the area of entrance or departure from District premises or events, and locations of District-related functions, District-sponsored activities, events, or trips.
- E. "Immediately" means as soon as possible.
- F. "Possession" means having a weapon on one's person or in an area subject to one's control in a District location.
- G. "Dangerous Weapon" means any firearm, whether loaded or unloaded, or any device designed as a weapon and capable of producing death or great bodily harm, any combustible or flammable liquid or other device or instrumentality that, in the manner, it is used or intended to be used, is calculated or likely to produce death or great bodily harm, or any fire that is used to produce death or great bodily harm. As used in this definition, "flammable liquid" means any liquid having a flash point below 100 degrees Fahrenheit and having a vapor pressure not exceeding 40 pounds per square inch (absolute) at 100 degrees Fahrenheit but does not include intoxicating liquor (examples include but are not limited to: acetone, denatured alcohol, ethyl alcohol, gasoline, isopropyl alcohol, methyl alcohol, jet fuels or turpentine). As used in this subdivision, "combustible liquid" is a liquid having a flash point at or above 100 degrees Fahrenheit (examples include but are not limited to: diesel fuel, fuel oils, kerosene, or mineral spirits).

IV. EXCEPTIONS

- A. A student who finds a weapon on the way to a District location or a student who discovers that ~~he or she~~ **they** accidentally ~~has~~ **have** a weapon in ~~his or her~~ **their** possession and takes the weapon immediately to the building principal/supervisor shall not be considered to possess a weapon. If it would be impractical or dangerous to take the weapon to the building principal/supervisor, a student shall not be considered to possess a weapon if ~~he or she~~ **they** immediately turns the weapon over to an administrator or teacher or immediately notifies an administrator or teacher of the weapon's location.
- ~~B. It shall not be a violation of this policy if a person falls within one of the following categories:~~
 - ~~1. active licensed peace officers; military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;~~
 - ~~2. persons authorized to carry a pistol under Minn. Stat. § 624.714 while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle; or~~
 - ~~3. persons who keep or store pistols in a motor vehicle in accordance with Minn. Stat. §§ 624.714 or 624.715 or other firearms in accordance with § 97B.045.~~

- B. It shall not be a violation of this policy if a nonstudent (or student where specified) falls within one of the following categories:
1. active, licensed peace officers;
 2. military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;
 3. persons authorized to carry a pistol under Minnesota Statutes section 624.714 while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle;
 4. persons who keep or store in a motor vehicle pistols in accordance with Minnesota Statutes section 624.714 or 624.715 or other firearms in accordance with Minnesota Statutes section 97B.045;
 - a. Section 624.714 specifies procedures and standards for obtaining pistol permits and penalties for the failure to do so. Section 624.715 defines an exception to the pistol permit requirements for "antique firearms which are carried or possessed as curiosities or for their historical significance or value."
 - b. Section 97B.045 generally provides that a firearm may not be transported in a motor vehicle unless it is (1) unloaded and in a gun case without any portion of the firearm exposed; (2) unloaded and in the closed trunk; or (3) a handgun carried in compliance with Sections 624.714 and 624.715.
 5. firearm safety or marksmanship courses or activities for students or nonstudents conducted on school property;
 6. possession of dangerous weapons, BB guns, or replica firearms by a ceremonial color guard;
 7. a gun or knife show held on school property;
 8. possession of dangerous weapons, BB guns, or replica firearms with written permission of the principal or other person having general control and supervision of the school or the director of a child care center; or
 9. persons who are on unimproved property owned or leased by a child care center, school, or school district unless the person knows that a student is currently present on the land for a school-related activity.

C. Policy Application to Instructional Equipment/Tools

While the District takes a firm position on the possession, use, or distribution of weapons by students and a similar position with regard to non-students, such a position is not meant to interfere with instruction or the use of appropriate equipment and tools by students or non-students. Such equipment and tools, when properly possessed, used, and stored, shall not be considered in violation of the rule against the possession, use, or distribution of weapons. However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

D. Firearms in School Parking Lots and Parking Facilities

A school district may not prohibit the lawful carry or possession of firearms in a school parking lot or parking facility. For purposes of this policy, the "lawful" carry or possession of a firearm in

a school parking lot or parking facility is specifically limited to nonstudent permit-holders authorized under Minnesota Statutes section 624.714 to carry a pistol in the interior of a vehicle or outside the motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle. Any possession or carry of a firearm beyond the immediate vicinity of a permit-holder's vehicle shall constitute a violation of this policy.

V. CONSEQUENCES FOR STUDENT WEAPON POSSESSION/USE/ DISTRIBUTION

- A. The school district does not allow the possession, use, or distribution of weapons by students. Consequently, the minimum consequence for students willfully possessing, using, or distributing weapons will include:
1. immediate out-of-school suspension;
 2. confiscation of the weapon;
 3. immediate notification of police;
 4. parent or guardian notification; and
 5. recommendation to the superintendent of dismissal for a period of time not to exceed one year.
- B. Pursuant to Minnesota law, a student who brings a firearm, as defined by federal law, to school may be expelled for at least one year.
- ~~C.~~ D. Administrative Discretion
The superintendent may use discretion in determining whether, under the circumstances, a course of action other than imposing standard disciplinary consequences is warranted. If so, other appropriate action may be taken, including consideration of a recommendation for lesser discipline. The superintendent shall inform the criminal justice or juvenile delinquency system as soon as practicable when a student brings a firearm to school unlawfully.
- D. Other Nonstudents
1. Any member of the public who violates this policy shall be informed of the policy and asked to leave the school location. Depending on the circumstances, the person may be barred from future entry to school locations. In addition, if the person is a student in another school district, that school district may be contacted concerning the policy violation.
 2. If appropriate, law enforcement will be notified of the policy violation by the member of the public and may be asked to provide an escort to remove the member of the public from the school location.

VI. REPORTS OF DANGEROUS WEAPON INCIDENTS IN SCHOOL ZONES

The school district must electronically report to the Minnesota Commissioner of Education incidents involving the use or possession of a dangerous weapon in school zones, as required under Minnesota Statutes section 121A.06.

Legal References:

- Minn. Stat. § 97B.045 (Transporting Firearms)
- Minn. Stat. § 121A.05 (Policy to Refer Firearms Possessor)
- Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
- Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
- Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)
- Minn. Stat. § 152.01, subd. 14(a) (Definition of a School Zone)

Minn. Stat. § 609.02, subd. 6 (Definition of Dangerous Weapon)
Minn. Stat. § 609.605 (Trespass)
Minn. Stat. § 609.66 (Dangerous Weapons)
Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)
Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments)
18 U.S.C. § 921 (Definition of Firearm)
In re C.R.M., 611 N.W.2d 802 (Minn. 2000)
In re A.D., 883 N.W.2d 251 (Minn. 2016)

Cross References:

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)

LEGAL REFERENCES:

~~Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)~~
~~Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)~~
~~Minn. Stat. § 121A.05 (Referral to Police)~~
~~Minn. Stat. § 609.66 (Dangerous Weapons)~~
~~Minn. Stat. § 609.605 (Trespass)~~
~~Minn. Stat. § 609.02, Subd. 6 (Definition of Dangerous Weapon)~~
~~Minn. Stat. § 97B.045 (Transportation of Firearms)~~
~~Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)~~
~~Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments) 18~~
~~U.S.C. § 921 (Definition of Firearm)~~
~~In re C.R.M., 611 N.W.2d 802 (Minn. 2000)~~

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

Policy Summary

First Read

Policy 532 Involvement of Crisis Teams & Use of Peace Officers Remove Students with IEPs from School Grounds

Date: January 2024

Policy Last Reviewed: October 2016

Overview of Recommendations:

The recommended language changes align with current regulations and the updated MSBA model policy.

Summary of Changes:

- Policy Series change to align with MSBA structure, title and numbering.
- II. General Statement of Policy
 - Added updated language from MSBA's model policy
- III. Definitions
 - A. Updated "Crisis Team" definition to align with MSBA policy and current practices in District 287, which includes employees as part of the Crisis Team.
 - B. Removed "or to prevent serious property damage" as this language was removed from the definition of Emergency years ago.
 - C. Updated "Peace Officer" with current legislative definitions and updated language from MSBA.
 - Added D. "Police liaison officer" to align with current legislative definitions and updated language from MSBA.
 - Added E., F., and G. from MSBA model policy language.
- IV. Removal of Students with IEPs from School Grounds
 - Added the entire section per legislative language and MSBA model policy.
- Legal and Cross References
 - Updates in alignment with MSBA model policy

Equity Impact:

The AdHoc discuss these questions:

- Who is impacted in these changes/ Who's voice was at the table?
- Who is benefiting from these changes?
- Who is intentionally being marginalized?

Special education administration, building leaders, and safety leaders provided input on updated language. Students were offered to provide input; however, no feedback was provided outside of the

MSBA Model Policy. The recommended language updates will be more in alignment with current practices and will provide common language between schools and police.

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.
DISTRICT POLICY

First Read

POLICY SERIES: ~~Student Rights and Responsibilities~~ **500 Students**
SUBJECT: ~~Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds~~
BOARD APPROVED: September 2012
REVISION DATE: October 2014, October 2016, **February 2024**

SRR-200 532 Involvement of Crisis Teams & Use of Police Officers to Remove Students with IEPs from School Grounds

I. PURPOSE

The purpose of this policy is to describe the removal of a student with an individualized education program (IEP) from school grounds by a peace officer or county crisis team.

II. GENERAL STATEMENT OF POLICY

The Board is committed to promoting a learning environment that is safe for all members of the school community. ~~It further believes that students are the first priority and that they should be reasonably protected from physical or emotional harm at all school locations and during all school activities.~~

~~In general, all students, including those with IEPs, are subject to the terms of the school district's discipline policy. Building-level administrators have the leadership responsibility to maintain a safe, secure, and orderly educational environment within which learning can occur. Corrective action to discipline a student and/or modify a student's behavior will be taken by staff when a student's behavior violates the school district's discipline policy.~~

~~If a student with an IEP engages in conduct which, in the judgment of school personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, that student may be removed from school grounds in accordance with this policy.~~

~~The Board also recognizes the importance of providing individualized instruction and related services to students with IEPs, including during times when a student's behavior requires that the student be removed from the educational environment. In emergency situations, District employees may seek assistance from external resources, including peace officers and county crisis teams. Peace officers and county crisis teams may exercise their lawful authority to remove students from school grounds.~~

III. DEFINITIONS

For the purposes of this policy, the following terms are defined as:

- A. ~~"Crisis team" refers to crisis services that may be available pursuant to an agreement to coordinate crisis services with the county board responsible for~~

~~implementing the Children's Mental Health Act, Minn. Stat. § 245.487—245.4889. It does not include District employees.~~

"Crisis team" means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee shall serve as the leader of the crisis team.

B. "Emergency" means a situation where immediate intervention is needed to protect a student or other individual from physical injury ~~or to prevent serious property damage.~~

C. ~~"Peace officer" means an employee of a law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. Pursuant to an agreement between the District and local law enforcement agencies, a peace officer may be assigned to a school building as a "police liaison officer" for all or a portion of the school day to provide law enforcement assistance and support to the program staff and students. The police liaison officer is not a District employee, nor is the police liaison officer a member of any student's IEP team or part of any student behavior support plan.~~

"Peace officer" means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term "peace officer" includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.

D. "Police liaison officer" is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students.

E. The phrase "remove the student from school grounds" is the act of securing the person of a student with an IEP and escorting that student from the school building or school activity at which the student with an IEP is located.

F. "Student with an IEP" or "the student" means a student who is eligible to receive special education and related services pursuant to the terms of an IEP or an individual interagency intervention plan (IIIP).

G. All other terms and phrases used in this policy shall be defined in accordance with applicable state and federal law or ordinary and customary usage.

IV. CRISIS TEAM INVOLVEMENT OF STUDENTS WITH IEPs

A. Request Crisis Team Support

If the behavior of a student with an IEP escalates to the point where the student's behavior endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building's crisis team may be summoned. The crisis team may attempt to de-escalate the student's behavior by means including, but not limited to, those described in the student's IEP and/or behavior intervention plan. When such measures fail, or when the crisis team determines that the student's behavior continues to endanger or may endanger their health, safety, or other

students, or staff members, the crisis team may remove the student and go to a safe location within the school. If the student's behavior cannot be safely managed, school personnel may immediately request assistance from the police liaison officer or a peace officer.

B. Removal By Police Liaison Officer or Peace Officer

If a student with an IEP engages in conduct which endangers or may endanger the health, safety of the student, other students, or staff members, the school building's crisis team, building administrator, or the building administrator's designee, may request that the police liaison officer or a peace officer remove the student from school grounds.

If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a peace officer at the request of a school administrator or school staff person during the school day twice in a 30-day period, the student's IEP team must meet to determine if the student's IEP is adequate or if additional evaluation is needed.

Whether or not a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, school district personnel may report a crime committed by a student with an IEP to appropriate authorities. If the school district reports a crime committed by a student with an IEP, school personnel shall transmit copies of the special education and disciplinary records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Education Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and school district's policy, Protection, and Privacy of Pupil Records.

The fact that a student with an IEP is covered by special education law does not prevent state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with an IEP.

C. Reasonable Force Permitted

1. In removing a student with an IEP from school grounds, a building administrator, other crisis team members, or the police liaison officer, or other agents of the school district, whether or not members of a crisis team, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another
2. In removing a student with an IEP from school grounds, police liaison officers and school district personnel are further prohibited from engaging in the following conduct:
 - a. Corporal punishment prohibited by Minnesota Statutes, section 121A.58;
 - b. Requiring a child to assume and maintain a specified physical position, activity, or posture that induces physical pain;
 - c. Totally or partially restricting a child's senses as punishment;

- d. Denying or restricting a child's access to equipment and devices such as walkers, wheelchairs, hearing aids, and communication boards that facilitate the child's functioning except when temporarily removing the equipment or device is needed to prevent injury to the child or others or serious damage to the equipment or device, in which case the equipment or device shall be returned to the child as soon as possible;
 - e. Interacting with a child in a manner that constitutes sexual abuse, neglect, or physical abuse under Minnesota Statutes, Chapter 260E;
 - f. Physical holding (as defined in Minnesota Statutes, section 125A.0941) that restricts or impairs a child's ability to breathe restricts or impairs a child's ability to communicate distress, places pressure or weight on a child's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen, or results in straddling a child's torso;
 - g. Withholding regularly scheduled meals or water; and/or
 - h. Denying a child access to toilet facilities.
3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379, which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

D. Parental Notification

The building administrator or designee shall make reasonable efforts to notify the student's parent or guardian of the student's removal from school grounds as soon as possible following the removal.

E. Continued Removals; Review of IEP

Continued and repeated use of the removal process described herein must be reviewed in the development of the individual student's IEP or IIIP.

F. Effect of Policy in an Emergency; Use of Restrictive Procedures

A student with an IEP may be removed in accordance with this policy regardless of whether the student's conduct would create an emergency.

If the school district seeks to remove a student with an IEP from school grounds under this policy due to behaviors that constitute an emergency and the student's IEP, IIIP, or behavior intervention plan authorizes the use of one or more restrictive procedures, the crisis team may employ those restrictive procedures, in addition to any reasonable force that may be necessary, to facilitate the student's removal from school grounds, as long as the crisis team members who are implementing the restrictive procedures have received the training required by Minnesota Statutes, section 125A.0942, subdivision 5, and otherwise comply with the requirements of section 125A.0942.

G. [Reporting to the Minnesota Department of Education \(MDE\)](#)

Annually, stakeholders may recommend, as necessary, to the Commissioner of MDE (Commissioner) specific and measurable implementation and outcome goals for reducing the use of restrictive procedures. The Commissioner must submit to the Legislature a report on districts' progress in reducing the use of restrictive procedures that recommends how to further reduce these procedures and eliminate the use of seclusion. By January 15, April 15, July 15, and October 15 of each year, districts must report, in a form and manner determined by the Commissioner, about individual students who have been secluded. By July 15 each year, districts must report summary data. The summary data must include information on the use of restrictive procedures for the prior school year, July 1 through June 30, including the use of reasonable force by school personnel that is consistent with the definition of physical holding or seclusion of a child with a disability.

IV. NOTIFICATION AND REVIEW

~~The building administrator or designee shall make reasonable efforts to notify the student's parent or guardian of the student's removal from school grounds by a peace officer as soon as possible following the removal. If a student with an IEP is removed from a classroom, school building, or school grounds during the school day twice in a 30-day period, the student's IEP team must meet to determine if the student's IEP is adequate or if additional evaluation is needed.~~

Legal references:

~~Minn. Stat. § 121A.55(c)~~

~~Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)~~

~~Minn. Stat. § 121A.67, Subd. 2 (Aversive and Deprivation Procedures—Removal by a Peace Officer)~~

~~Minn. Stat. § 245.487—245.4889 (Children's Mental Health Act)~~

~~20 U.S.C. § 1415(k)(6)(Referral to and action by law enforcement and judicial authorities (IDEA))~~

Legal References:

[Minn. Stat. Ch. 13 \(Minnesota Government Data Practices Act\)](#)

[Minn. Stat. §§ 121A.40-121A.56 \(Minnesota Pupil Fair Dismissal Act\)](#)

[Minn. Stat. § 121A.582 \(Student Discipline; Reasonable Force\)](#)

[Minn. Stat. § 121A.61 \(Discipline and Removal of Students from Class\)](#)

[Minn. Stat. § 121A.67 \(Removal by Police Officer\)](#)

[Minn. Stat. §§ 125A.094-125A.0942 \(Restrictive Procedures for Children with Disabilities\)](#)

[Minn. Stat. § 609.06 \(Authorized Use of Force\)](#)

[Minn. Stat. § 609.379 \(Permitted Actions\)](#)

[20 U.S.C. § 1232g *et seq.* \(Family Educational Rights and Privacy \(FERPA\)\)](#)

[20 U.S.C. § 1415\(k\)\(6\) \(Individuals with Disabilities Education Act\)](#)

[34 C.F.R. § 300.535 \(Referral to and Action by Law Enforcement and Judicial Authorities\)](#)

Cross References:

[MSBA/MASA Model Policy 506 \(Student Discipline\)](#)

[MSBA/MASA Model Policy 507 \(Corporal Punishment\)](#)

[MSBA/MASA Model Policy 515 \(Protection and Privacy of Pupil Records\)](#)

[MSBA/MASA Model Policy 525 \(Violence Prevention\)](#)

[MSBA/MASA Model Policy 806 \(Crisis Management Policy\)](#)

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

Policy Summary

First Read

Policy 515 Protection and Privacy of Pupil Records

Date: January 2024

Policy Last Reviewed: January 2013

Overview of Recommendations:

This policy was extremely out of date, and due to legal requirements, new law, and updates to the MSBA policy, it is recommended that we adopt the policy as written by MSBA.

Summary of Changes:

- Policy Series title updated to align with MSBA model structure, title, and numbering.
- I. Purpose
 - Remove the Board and added “the school district,” as it is not the Board’s responsibility.
- II. General Statement of Policy
 - Remove old language and update with MSBA policy language.
- Remove all language in III., IV., V., VI., VII., and VIII. and replace with MSBA Model Policy III. - XXI.
- Remove Legal References and update with MSBA Legal and Cross reference.

Equity Impact:

The AdHoc discuss these questions:

- Who is impacted in these changes/ Who’s voice was at the table?
- Who is benefiting from these changes?
- Who is intentionally being marginalized?

Principals, Assistant Principals, Special Education Administration, and students reviewed the policy and recommended alignment to MSBA model policy due to legal requirements.

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

DISTRICT POLICY

First Read

~~POLICY SERIES: Data Privacy and Records~~ **500 Students**

~~SUBJECT: Student Data Privacy Rights and Access~~

~~BOARD APPROVED: February 2013~~

~~REVISION DATE: February 2024~~

~~DPR140 Student Data Privacy Rights and Access~~ **515** **Protection and Privacy of Pupil Records**

I. PURPOSE

The purpose of this policy is to articulate the ~~Board's~~ **the school district's responsibility** in regard to the collection, maintenance, and dissemination of student data and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

~~The Board is committed to the development, operation and improvement of appropriate and effective educational programs and services that meet each student's individual abilities, interests and needs. To that end, the Board will ensure the proper collection, maintenance and dissemination of student data to record the student's progress in the acquisition of skills and subsequent follow-up.~~

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 United States Code, section 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 Code of Federal Regulations part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13, and Minnesota Rules, parts 1205.0100-1205.2000.

~~III. STATEMENT OF RIGHTS AND ACCESS TO STUDENT EDUCATION RECORDS~~

~~A. Rights of Parents/Guardians and Eligible Students~~

~~Parents/guardians and eligible students have the following rights under this policy:~~

- ~~1. The right to inspect and review the student's education records;~~
- ~~2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;~~
- ~~3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to state or federal law, the regulations promulgated thereunder or the District's procedures on student data;~~

4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the District to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under federal law; and
7. The right to access this policy on the District's website, or by requesting a copy from the Superintendent's office.

B. Eligible Students

All rights and protections given to parents/guardians under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents/guardians of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents/guardians of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 C.F.R. § 99.31(a).

IV. DIRECTORY INFORMATION

Unless the parents/guardians or eligible students have otherwise notified the responsible authority or designee, directory information is that which is available to the public upon written request. The District designates the following as directory information: Student's name, address, telephone listing, electronic mail address, student photograph or video image for school approved publication, date and place of birth, grade level, participation in officially recognized activities, dates of attendance, degrees, honors and awards received, most recent educational agency or institution attended, and name, address and telephone listing of the student's parents/guardians.

V. RESPONSIBLE AUTHORITY

The responsible authority has overall responsibility for the maintenance and security of student records. Sandra Lewandowski, Superintendent, 1820 Xenium Lane North, Plymouth, MN 55441, is designated as the responsible authority. The responsible authority delegates to building principals the duty of maintaining and securing the privacy and/or confidentiality of student records within each school building. The building principals shall establish procedures to assure that all student records are accurate, complete, and current for the purposes for which it was collected; and establish appropriate security safeguards for all records containing data on students.

VI. DATA PRACTICES COMPLIANCE OFFICIAL

The data practices compliance official shall be responsible for receiving and responding to requests, questions or concerns under this policy. Anne Becker, General Counsel and Director of Human Resources, 1820 Xenium Lane North, Plymouth, MN 55441, is designated as the data practices compliance official.

VII. PROCEDURES FOR INSPECTION AND REVIEW OF EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

~~The District shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the District to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in the Disclosure of Private Records section of the student data privacy procedure.~~

B. Response to Request for Access

~~The District shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.~~

C. Right to Inspect and Review

~~The right to inspect and review education records under Subdivision A. of this section includes:~~

- ~~1. The right to a response from the District to reasonable requests for explanations and interpretations of records; and~~
- ~~2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the District shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.~~
- ~~3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.~~

D. Form of Request

~~Parents/guardians or eligible students shall submit to the District a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.~~

E. Collection of Student Records

~~If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the District shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.~~

F. Records Containing Information on More Than One Student

~~If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.~~

G. Authority to Inspect or Review

~~The District may presume that either parent of the student has authority to inspect or review the education records of a student unless the District has been provided with evidence that there is a legally binding instrument or a state law or court order~~

~~governing such matters as marriage dissolution, separation, or custody which provides to the contrary.~~

~~H. Fees for Copies of Records~~

- ~~1. The District shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the District shall consider the following:
 - ~~a. the cost of materials, including paper, used to provide the copies;~~
 - ~~b. the cost of the labor required to prepare the copies;~~
 - ~~c. any schedule of standard copying charges established by the District in its normal course of operations;~~
 - ~~d. any special costs necessary to produce such copies from machine based record keeping systems, including but not limited to computers and microfilm systems; and~~
 - ~~e. mailing costs.~~~~
- ~~2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.~~
- ~~3. The cost of providing copies shall be borne by the parent or eligible student.~~
- ~~4. The District may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.~~
- ~~5. The District reserves the right to make a charge for copies forwarded to potential employers or post-secondary institutions for employment or admissions purposes, e.g. transcripts. The fee for such copies and other copies forwarded to third parties with prior consent as a convenience will be actual search/retrieval and copying costs, plus postage if appropriate.~~

~~VIII. DESTRUCTION AND RETENTION OF RECORDS~~

~~Destruction and retention of student records by the District shall be controlled by state and federal law, as follows:~~

- ~~A. The District shall comply with the general records retention schedule for school districts approved by the Minnesota Records Disposition Panel.~~
- ~~B. For data not listed under the retention schedule approved by the Minnesota Records Disposition Panel, the District shall comply with the authority of the proper state or federal agency.~~
- ~~C. The administration shall develop procedures to assure compliance with state and federal authority on the retention and destruction of records.~~

III. DEFINITIONS

A. Authorized Representative

"Authorized representative" means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements

that relate to these programs.

B. Biometric Record

"Biometric record," as referred to in "Personally Identifiable," means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

"Dates of attendance," as referred to in "Directory Information," means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

D. Directory Information

1. "Directory information," under federal law, means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes the student's name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status (i.e., full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:

- a. a student's social security number;
- b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
- c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student; or
- d. personally identifiable data which references religion, race, color, social position, or nationality;

2. Under Minnesota law, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

E. Education Records

1. What constitutes "education records." Education records means those records that are:
 - (1) directly related to a student; and
 - (2) maintained by the school district or by a party acting for the school district.

2. What does not constitute education records. The term "education records" does not include:
 - a. Records of instructional personnel that are:
 - (1) kept in the sole possession of the maker of the record;
 - (2) used only as a personal memory aid;
 - (3) not accessible or revealed to any other individual except a temporary substitute teacher; and
 - (4) destroyed at the end of the school year.

 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
 - (1) maintained separately from education records;
 - (2) maintained solely for law enforcement purposes; and
 - (3) disclosed only to law enforcement officials of the same jurisdiction.

 - c. Records relating to an individual, including a student, who is employed by the school district which:
 - (1) are made and maintained in the normal course of business;
 - (2) relate exclusively to the individual in that individual's capacity as an employee; and
 - (3) are not available for use for any other purpose.

However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.

 - d. Records relating to an eligible student, or a student attending an institution of post-secondary education, that are:
 - (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
 - (2) made, maintained, or used only in connection with the provision of

treatment to the student; and

(3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.

- e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.
- f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes, section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes, section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

I. Legitimate Educational Interest

"Legitimate educational interest" includes an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data.

It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education;
3. Perform a service or benefit for the student or the student's family such as health

care, counseling, student job placement, or student financial aid; or

4. Perform a task directly related to responding to a request for data.

J. Parent

“Parent” means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

K. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to: (a) a student’s name; (b) the name of the student’s parent or other family member; (c) the address of the student or student’s family; (d) a personal identifier such as the student’s social security number or student number or biometric record; (e) other indirect identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

L. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

M. Responsible Authority

“Responsible authority” means the Superintendent.

N. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

P. Summary Data

"Summary data" means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" (parents maintain legal guardianship or parent claims on income taxes) are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 Code of Federal Regulations section 99.31(a).

C. Students with a Disability

The school district shall follow 34 Code of Federal Regulations sections 300.610-300.617 with regard to the privacy, notice, access, recordkeeping, and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;
 - c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and
 - e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
4. A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic

consent.

5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
 - a. in plain language;
 - b. dated;
 - c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
 - d. specific as to the nature of the information the subject is authorizing to be disclosed;
 - e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
 - f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
 - g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes, chapter 256B or Minnesota Care under Minnesota Statutes, chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;

- b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made;
- 3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 United States Code section 7917, and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes, section 260B.171, unless the data are required to be destroyed under Minnesota Statutes, section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
- 4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
- 5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;
 - b. determine the amount of the aid;
 - c. determine conditions for the aid; or
 - d. enforce the terms and conditions of the aid.

"Financial aid" for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual's attendance at an educational agency or institution;

- 6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:

- a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system's ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student's full name, home address, telephone number, and date of birth; a student's school schedule, attendance record, and photographs, if any; and parents' names, home addresses, and telephone numbers;
7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;
 8. To accrediting organizations in order to carry out their accrediting functions;
 9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
 10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the

parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 U.S.C. § 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as a plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;
12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as "directory information" pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;

15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
 - a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;
 - b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or

administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service,

for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements; or

22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 United States Code section 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

1. Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. United States Code, title 20, section 1232g, and Code of Federal Regulations, title 34, section 99.37, which were in effect on January 3, 2012.
2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under this section.
3. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an "education record," the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the

school district and that are not directly related to the individual's attendance as a student (e.g., a student's activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein.

1. When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
2. The school district shall give annual notice by any means that are reasonably likely to inform the parents and eligible students of:
 - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
 - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
3. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.
4. A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or
 - b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
5. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the Superintendent and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases, state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority (Superintendent) may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental

access may protect the minor data subject from physical or emotional harm;

- c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
- d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
- e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes, sections 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes, chapter 260E , written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minnesota Statutes, chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes, chapter 260E, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes, section 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A "pending civil legal action" for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student's parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, section 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

- A. The school district will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.
- B. Data released to military recruiting officers under this provision:
1. may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military;
 2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces; and
 3. copying fees shall not be imposed.
- C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail addresses (which shall be the electronic mail addresses provided by the school, if available, that may be released to military recruiting officers only) or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the Superintendent in writing by July 1 each year. The written request must include the following information:
1. Name of student and parent, as appropriate;
 2. Home address;
 3. Student's grade level;
 4. School presently attended by student;
 5. Parent's legal relationship to student, if applicable;
 6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational

institutions.

- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisdisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Redisdisclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
 - a. The disclosures meet the requirements of Section VI. of this policy; and
 - b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 United States Code section 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisdisclosure is made based upon a court order or lawfully issued subpoena.

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 Code of Federal Regulations section 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in section 99.31(a)(3), or a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority (Superintendent)

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The Superintendent shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy, and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record, with the education records of the student, that indicates:
 - a. the parties who have requested or received personally identifiable information from the education records of the student;
 - b. the legitimate interests these parties had in requesting or obtaining the information; and
 - c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.
2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
 - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
 - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 Code of Federal Regulations section 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.
3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B) or an act of domestic or international terrorism.
4. The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;

- b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.
5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
- a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district may charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;
 - c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine-based record-keeping systems, including but not limited to computers and microfilm systems; and
 - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an

education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the

school district; and

- b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statutes, chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means *Superintendent*.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue

S.W., Washington, D.C. 20202-8520.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder;
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students

identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the superintendent's office.

Legal References:

~~Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act) Minn. Stat. Ch. 14 (Administrative Procedures Act)~~

~~Minn. Stat. § 120A.22 (Compulsory Instruction)~~

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

~~Minn. Stat. § 121A.75 (Sharing Disposition Order and Peace Officer Records)~~

~~Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)~~

~~Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)~~

~~Minn. Stat. § 363A.42 (Public Records; Accessibility)~~

~~Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)~~

~~Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)~~

~~10 U.S.C. § 503(b) and (c) (Enlistments; Recruiting Campaigns; Compilation of Directory Information)~~

~~18 U.S.C. § 2331 (Definitions)~~

~~18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)~~

~~20 U.S.C. § 1232g et seq. (Family Educational Rights and Privacy Act)~~

~~20 U.S.C. § 6301 et seq. (No Child Left Behind)~~

~~20 U.S.C. § 7908 (Armed Forces Recruiting Information)~~

~~26 U.S.C. §§ 151 and 152 (Internal Revenue Code)~~

~~34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)~~

~~34 C.F.R. § 300.610-300.627 (Confidentiality of Information)~~

~~42 C.F.R. § 2.1 et seq. (Confidentiality of Drug Abuse Patient Records)~~

~~Gonzaga University v. Doe, 536 U.S. 273, 122 S.Ct. 2268, 153 L.Ed. 2d 309 (2002)~~

~~Cross References: Reporting the Maltreatment of Minors and Vulnerable Adults Procedure
Student Data Privacy Procedure~~

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Minn. Stat. § 13.32, Subd. 5 (Directory Information)

Minn. Stat. § 13.393 (Attorneys)

Minn. Stat. Ch. 14 (Administrative Procedures Act)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
Minn. Stat. Ch. 256L (MinnesotaCare)
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
Minn. Stat. § 363A.42 (Public Records; Accessibility)
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
18 U.S.C. § 2331 (Definitions)
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7908 (Armed Forces Recruiting Information)
20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
25 U.S.C. § 5304 (Definitions – Tribal Organization)
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273 309 (2002)
Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)

Cross References: MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 520 (Student Surveys)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 722 (Public Data Requests)
MSBA/MASA Model Policy 906 (Community Notification of Predatory Offenders)
MSBA School Law Bulletin "I" (School Records – Privacy – Access to Data)

January 2024
Volume 21
Number 4

Mahtomedi Public Schools Takes Swift Action on READ Act

January 26, 2024 Executive/Legislative Committee Meeting

7:30 a.m. - 9 a.m.
Anderson Center
Bethel University
Arden Hills

February 2, 2024 Legislative Session Preview

7:30 a.m. - 9:45 a.m.
Quora Education Center
NE Metro 916
Little Canada

February 23, 2024 Executive/Legislative Committee Meeting

7:30 a.m. - 9 a.m.
Anderson Center
Bethel University
Arden Hills

March 1, 2024 Board of Directors Meeting

7 a.m. - 9 a.m.
Quora Education Center
NE Metro 916
Little Canada

When the Minnesota Reading to Ensure Academic Development (READ) Act was signed into law on May 24, 2023, Mahtomedi Public Schools was already underway with a multifaceted approach to strengthen literacy programming. Alongside a strong professional development initiative, the district's newly developed [strategic plan](#) in the spring of 2023 provided a base for continued development in the area of literacy. Thanks to strong partnerships with staff, families, and community members, Mahtomedi is using the READ Act as a catalyst for new literacy initiatives and comprehensive reform.

Before the new legislation was signed into law, Mahtomedi Public Schools launched its journey with the Language Essentials for Teachers of Reading and Spelling (LETRS) professional development coursework at Wildwood Elementary School (Grades K-2). LETRS, one of the three State-approved professional development programs approved programs, deepens a teacher's understanding of how a child's brain learns how to read and helps teachers learn research-based strategies to provide explicit and systematic instruction in reading skills that are essential for all students and particularly important for students with reading difficulties and characteristics of dyslexia.



Learn more about LETRS in this [overview video](#) made by Mahtomedi Public Schools in partnership with the Center for Effective School Operations (CESO).

Continued on page 2

Happy New Year! It is hard to believe that the 2024 legislative session convenes in just over a month. I am looking forward to sharing our [legislative priorities](#) with legislators at AMSD's annual Session Preview program on **Friday, Feb. 2**. The program will include remarks from Education Commissioner Willie Jett and a legislative panel discussion. As a reminder, please reach out to your local legislators to invite them to this event. The session preview will be a hybrid event with the option to attend in person at the Quora Education Center or to participate virtually. Further details are available [here](#). I look forward to seeing you on Feb. 2!

From the AMSD Chair, Marcus Hill, West St. Paul-Mendota Heights-Eagan Board Member

Accelerated Action Catalyst for New Literacy Initiatives

Continued from page 1

Mahtomedi Public Schools has put considerable time and resources toward LETRS training. The LETRS programming was made possible because of an initial investment in 2018 by the Mahtomedi Area Education Foundation (MAEF). This initial investment helped support two teachers, Judy Livingston and Lindsey Scanlon, who advocated to become LETRS facilitators.



LETRS Facilitators Judy Livingston and Lindsey Scanlon were recognized by the Mahtomedi School Board in 2023 for their outstanding leadership at Mahtomedi Public Schools.

During the 2023-24 school year, kindergarten through second-grade teachers at Wildwood Elementary School are using their increased understanding of research-based literacy instruction to make shifts in their instruction. Teachers redesigned their daily schedule to allow for more time for explicit instruction and are implementing new systematic and explicit decoding and spelling instruction. Teachers also monitor student progress weekly and use that information to guide small-group instruction. To reinforce the daily phonics instruction, the district's education foundation donated \$70,000, which allowed the district to purchase 6,178 decodable books. Decodable books are important because they allow students many opportunities to practice the phonics skills they are being taught daily.

Teachers at O.H. Anderson (OHA) Elementary School are part of the second wave of educators participating in LETRS training in Mahtomedi Public Schools. Unlike their primary counterparts, who began with Volume 1, and whose content focuses on phonics and phonemic awareness, the grades 3-5 teachers at OHA are beginning with Volume 2, which focuses more on vocabulary, comprehension, and writing disciplines of literacy. Knowing that both decoding and language comprehension are vital, the district believed it was essential to have teachers begin with the content that was the highest leverage as their starting point. Mahtomedi's professional development plan is a multi-year plan layering learning with implementation being mindful of educators' capacity and the capacity the district and State has to offer training.



Ms. Deanna Laue is pictured in front of her sound wall in her classroom at Wildwood Elementary School. Sound walls and decodable books are components of the LETRS implementation happening at the school.

Literacy improvements at the early elementary have not been the only area of focus in Mahtomedi.

Continued on page 3

Legislative Support Needed for LETRS Implementation

Continued from page 2

Ashley Putney, special education teacher at Mahtomedi High School, leads her students through phonics, comprehension, and fluency instruction, as well as executive function skills. Foundational literacy skill instruction at a high school level is uncommon, and Ms. Putney has worked with colleagues to develop a program that meets the needs of adolescent readers who continue to need foundational skill support. This work has included vetting the very few resources and strategies that are designed for students in grades 9-12, working with administrators to change scheduling practices, implementing the use of diagnostic assessments, and creating local progress monitoring probes for her students. This explicit reading instruction is set up to engage students in their learning and help them build the skills that will help them succeed in their other classes in high school and in life.

Over the last year, the district has made it a priority to listen and partner with families who have children with dyslexia. This partnership has grown new ways to learn together. The district has held family informational sessions on what the district provides, as well as partnering with outside speakers to share experiences and best practices. Having these conversations also highlighted the need to develop new training materials and support for staff to know how to have conversations with families about the characteristics of dyslexia and the tools to respond.

Mahtomedi Public Schools is committed to proactively supporting the implementation of practices aligned with the Science of Reading. Last year, a district-level Science of Reading committee was established that will oversee and guide the system-wide work that needs to be done to support shifts in literacy instruction. The group has used the district's strategic plan components to establish a district vision and roadmap for literacy improvement. In addition, both elementary schools have established building-level implementation teams that will oversee and support the daily work that comes with changing schedules, different assessments, and new curriculum resources. Superintendent Barb Duffrin shared, "We are grateful for our partnership with staff, families, and the community. With the literacy programs and initiatives we have implemented in the last year and our strong strategic plan, we are committed to ensuring all students can unlock their potential for academic success and thrive today and in their future."

Legislative Call to Action

The READ Act spells out the need for a comprehensive approach to literacy improvement - one that Mahtomedi Public Schools is not alone in having recognized. The level of specificity in the law and the continued refinement from the Minnesota Department of Education (MDE) have helped districts refine their comprehensive plans. Among the challenges for Mahtomedi and districts around the state is balancing the heavy lift of the professional development with the day-to-day expectations of full-time classroom educators. Mahtomedi has committed to providing meaningful professional development aligned with adult learning theory that aligns with the fidelity of the LETRS program. This comes with challenges that call for legislative support: we need additional professional development time added to our calendar to ensure that our teachers have adequate time for both the asynchronous and synchronous learning experiences. Additional time will also be wisely spent on the practical application of learning in real time. We need additional funding for literacy coaches; meaningful coaching experiences will ensure our educators will integrate their new learning in their classroom contexts and they will gain valuable insights from the actionable feedback gained from their coaching sessions.

This month's member feature was submitted by Alice Seuffert, Director of Communications, Mahtomedi Public Schools.

KnowledgeWorks Report Outlines Strategies for Moving Student-Centered Learning Forward

For years, leaders from Association of Metropolitan School Districts (AMSD) member districts have advocated for state policies that support student-centered learning environments.

In keeping with its mission — **to advocate for member school districts so they can lead the transformation of public education** — AMSD continues to research and support state policy to do just that.

In spring 2023, AMSD, in part with a grant from the Minneapolis Foundation, commissioned the national education nonprofit [KnowledgeWorks](#) to help research current Minnesota law and policy — and then identify, through a statewide survey of education stakeholders, how the state could more effectively support student-centered learning in state law and policy.

KnowledgeWorks began the project by conducting a statewide survey of classroom teachers, school and district leaders, and community members, along with researching Minnesota’s K-12 policies. The group then, with AMSD, held several focus groups through the summer and fall of 2023 to further explore what policies educators felt could further personalize learning and improve competency-based learning environments for students.



Students at South Washington County Schools' East Ridge High School receiving personalized instruction. (Photo courtesy South Washington Schools)

The data collected identified three key areas where stakeholders felt state policy could better support student-centered learning opportunities:

- **Fostering a culture of innovation** — build on existing structures to foster a stronger culture of innovation that bolsters personalized and competency-based learning.
- **Creating comprehensive supports for educators and leaders** — integrate customized learning opportunities oriented around personalization into pre-service teaching programs and professional development offerings.
- **Rethinking K-12 assessments** — create opportunities for local communities to explore innovative assessment approaches by creating a pilot program and banks of model performance tasks and engage stakeholders to leverage existing opportunities and create new ones.

KnowledgeWorks then crafted specific recommendations for AMSD and state policymakers to further consider in 2024 and beyond.

Culture of Innovation

Minnesota has several existing laws and policy structures that can allow schools and districts to implement student-centered practices already. [Education Evolving's guide on the topic](#) provides an overview of the currently available flexibilities. KnowledgeWorks recommends that Minnesota could craft a statewide vision for personalizing learning, as well as develop clearer policy language and guidance around how schools and districts can leverage existing structures to create innovative school structures.

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It's Time to Prioritize Student-Centered Learning

Continued from page 4

The state also could create new structures to provide direct support to districts that want to deepen student-centered learning.

Comprehensive support for educators and leaders

Minnesota currently offers opportunities for educators to engage in areas essential to creating personalized learning environments, such as culturally responsive practices and instruction. As a next step, KnowledgeWorks sees an opportunity for Minnesota to build on its existing opportunities for educators to create personalized learning environments by integrating similar opportunities into pre-service and professional development offerings. The state could also consider how existing networks and resources could be retooled to incorporate elements of personalization.

Student-centered approaches to K-12 assessment

Minnesota has previously undertaken meaningful work to reimagine the state's assessment system, notably through a 2017 state working group on rethinking the state's K-12 tests that included AMSD membership. As a next step, the state could reexamine these recommendations and consider how to put them into action. The state could also create resources like pilot programs or banks of model performance tasks to support locally driven assessment innovation.

Support for innovation and student-centered learning opportunities have long been a hallmark of AMSD districts. [AMSD's 2024 Legislative Platform](#) urges state lawmakers to increase student-centered learning opportunities by creating alternative pathways to graduation and allowing students to earn credit for learning wherever it occurs. The platform also urges state policymakers to use the flexibility allowed under the ESSA to reduce the number of required standardized tests so school districts can offer assessments that more accurately measure growth, proficiency, and college or career readiness.

As state education leaders and legislators consider funding and policy initiatives for Minnesota's current and future students, AMSD hopes this research can help guide the development of student-centered learning environments to better serve all students for generations to come.

[LINK: View the full report](#)



*A student at South Washington County Schools' East Ridge High School receives personalized instruction.
(Photo courtesy South Washington Schools)*

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

Board Calendar (Second & Fourth Thursday of the Month)

Start Time: 6:30 PM

January 2024 – December 2024 <i>TENTATIVE</i>	
January 11, 2024 Conflict MSBA Meeting January 25, 2024	
February 8, 2024	February 22, 2024
March 14, 2024	March 28, 2024
April 11, 2024	
May 9, 2024	May 23, 2024
June 13, 2024	June 27, 2024
No July Meeting	
August 22, 2024	
September 12, 2024	September 26, 2024
October 10, 2024	October 24, 2024
November 14, 2024	
December 12, 2024	

INTERMEDIATE DISTRICT 287
January 25, 2024
SCHOOL BOARD CALENDAR

TENTATIVE 2024 DATES

January 2024

25	Thursday	General Meeting of the Board	6:30 PM	DSC
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February 2024

06	Tuesday	Get on the Bus – Hennepin Technical College	8:30 AM	DSC
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08	Thursday	General Meeting of the Board & <i>Board Retreat</i>	6:30 PM	DSC
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20	Tuesday	Local 2209 & Board Meeting	1:00 PM	HYBRID
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22	Thursday	General Meeting of the Board	6:30 PM	DSC
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March 2024

14	Thursday	General Meeting of the Board	6:30 PM	DSC
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28	Thursday	General Meeting of the Board	6:30 PM	DSC
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April 2024

11	Thursday	General Meeting of the Board	6:30 PM	DSC
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23	Tuesday	Local 2209 & Board Meeting	1:00 PM	HYBRID
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May 2024

09	Thursday	General Meeting of the Board – <i>Board Retreat</i>	6:30 PM	DSC
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23	Thursday	General Meeting of the Board	6:30 PM	DSC
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June 2024

13	Thursday	General Meeting of the Board	6:30 PM	DSC
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18	Tuesday	Get on the Bus – West Suburban Summer School	8:30 AM	DSC
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27	Thursday	General Meeting of the Board	6:30 PM	DSC
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◆ General Board Meeting – Date Change

◆ New Event

◆ Event Date Change

Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

Get on the Bus & Local 2209 Breakfast Schedule
2023-2024

Get on the Bus

Tuesday, February 6th
Hennepin Technical College
Bus leaves 287 DSC @ 8:30 AM

Crystal Brakke

Tuesday, June 18th
West Suburban Summer School
Bus leaves 287 DSC @ 8:30 AM

Crystal Brakke

Shannon Andreson

Rena Bowman

Local 2209/Board Meeting 1:00 PM

Tuesday, February 20th
District Service Center
(3rd Floor – Room 316)

Crystal Brakke

Rena Bowman

Tuesday, April 23rd
District Service Center
(3rd Floor – Room 316)

Crystal Brakke

Rena Bowman
