

**Northland Community Schools  
INDEPENDENT SCHOOL DISTRICT NO. 118  
Remer, Minnesota**

**REGULAR MEETING AGENDA**

**Wednesday, December 20, 2023 - 5:30 PM Northland High School Room C113  
316 Main St E  
Remer, MN 56672**

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Mission Statement "Educate and inspire all learners to reach their full potential."**
4. **Adoption of Agenda**
5. **Closed session for labor negotiation strategy as permitted by MN Statute Section 13D.03 subd. 1**
6. **Recognitions**
  1. The school board and staff of ISD #118 would like to recognize Mark Gravelle for securing a \$1000 grant, in the form of store credit at Holker's Do It Best Lumber, from the Minnesota Builders Association and the Builders Group for the carpentry program
7. **Audience Recognition**
8. **Consent items**
  1. Approve minutes from the November 15, 2023 Regular Meeting
  2. Approve Treasurer's Report and bills for November 2023
  3. Approve the following people as volunteers: Zayelyn Parise, Mindy Genz, Cassidy Elhard
  4. Second reading and approval of Policy #515 Protection and Privacy of Pupil Records
  5. Second reading and approval of revised Policy #608 - Instructional Services - Special Education
  6. Second reading and approval of revised Policy # 609 - Religion
  7. Second reading and approval of revised Policy # 610 - Field Trips
  8. Second reading and approval of revised Policy #611 - Homeschooling
  9. Approve the resolution accepting gifts/donations to Northland Community Schools: Whereas the following; therefore, BE IT RESOLVED by the School Board of Northland Community Schools District 118, Remer, and State of Minnesota as follows: The Northland Community Schools - District 118 School Board does hereby accept the following gifts/donations:
    - Fraternal Order of Eagles - \$200 for Special Education to purchase Exacto

paper cutters

- Eagle Country Snowmobile and ATV Club - \$2500 for Trap Club
- Hill City Thrift Shop - \$250 for Girls Basketball and \$250 for Boys Basketball for the purchase of food for road trips
- Deer River School District ISD#317 - Robotics gear for the robotics program. The following is a list of general items donated: Motors and gears, electronic components and wiring, drive frame and operating controllers, and Robot 3036

## 9. **Reports**

### 1. **Audit Report**

1. Audit findings presented by BerganKDV
2. Motion to accept the Audit Report

### 2. **Early Education Report**

### 3. **Business Manager Report**

### 4. **Elementary Principal/Activities Director Report**

### 5. **Principal Report**

### 6. **Facilities Report**

1. Lead In Water Report

### 7. **Indian Education Report**

### 8. **CE Report**

### 9. **Dean of Students Report**

## 10. **Superintendent Report**

## 11. **New Business**

1. Approve the revised Right of Way Easement with Lake Country Power
2. Approve resolution establishing combined polling places for 2024
3. Set a date for the January 2024 Reorganization Meeting
4. Discussion regarding Minnesota's "Earned Sick and Safe Time" law set to take effect January 1, 2024
5. Approve the Non-Licensed Staff Seniority List for 2023-2024
6. Discussion and possible approval of bus transportation communication purchase Motorola radios Armer system used by law enforcement and emergency services
7. Approve Cooperative Agreement between Hill City and Northland for Girls Volleyball beginning the 2024-2025 season
8. Approve the 2023-2025 Master Agreement with NREM (Northland Remer Education Minnesota)
9. Call for bids for the 2023-2024 Multi-Use Court Project
10. Discussion regarding replacement of the football field lights
11. Discussion regarding 2023-24 Christmas Concert
12. First reading of revised Policy #410- Family and Medical Leave Policy
13. Approve for 2023-2024, Policy 614.1 - Indian Policies and Procedures Regarding

Students Residing on Indian Lands with revisions to dates

14. First reading of revised Policy #416 Drug, Alcohol, and Cannabis Testing
  1. First reading of revised forms for Policy 416 Drug, Alcohol and Cannabis Testing
12. **Personnel**
  1. Approve the hire of Julian Kitchenhoff as Regular Route Bus Driver.
  2. Approve the hire of Megan Robinson as Building Sub at 75% of BA Step 1, beginning January 2, 2024
  3. Approve the hire of an additional Knowledge Bowl for 2023-24.
  4. Approve the hire of Denise Stefan and Lori Sizenbach as co-advisors for High School Student Leadership for 2023-24
  5. Accept the resignation of Cross Country Coach, Pat Kelehan, effective immediately
  6. Approve the hire of Stacey Wake as Assistant/JV Girls Basketball Coach with a start date of November 20, 2023
  7. Approve allocating FY25 and FY26 tuition assistance of up to \$10,000 to FY25 for Izabella Bishop in order to expedite completion of her Master's program
  8. Approve the Memorandum of Understanding between Northland Community Schools #118 and retiree, Mary Wilke, effective February 1, 2024
13. **Other school business which can legally be brought before the Board**
  1. **Truth In Taxation Meeting - 6:30pm**
    1. Truth in Taxation Report - Presenter: Business Manager, Lori Backlund
    2. Approve the 2023 Levy, payable in 2024, of \$2,504,220.57
14. **Next Meeting Dates:**
  - Reorganization Meeting, January 3, 2024
  - Regular Meeting, TBD following Reorganization Meeting
  - Work Session, TBD following Reorganization Meeting
15. **Adjournment**

Regular Meeting Summary  
Wednesday, November 15, 2023 5:30 PM

Northland High School Room C113  
316 Main St E  
Remer, MN 56672

Aaron Ammerman: Present  
Linda Knox: Present  
Terri Nystrom: Present  
Seth Robison: Present  
Marc Ruyak: Present  
Tyler Seifert: Absent  
Bill Wake: Absent

Present: 5, Absent: 2.

The meeting was called to order at 5:30pm

**1. Call to Order**

Board Chair Ruyak called the meeting to order at 5:30pm

**2. Pledge of Allegiance**

**3. Mission Statement "Educate and inspire all learners to reach their full potential."**

Motion to approve the November 15, 2023 Regular Meeting Agenda. This motion, made by Linda Knox and seconded by Aaron Ammerman, Passed.

Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

**4. Adoption of Agenda**

Motion to approve the November 15, 2023 Regular Meeting Agenda. This motion, made by Linda Knox and seconded by Aaron Ammerman, Passed.

Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

Move Agenda Item #10.9 to December 20, 2023 Regular Meeting

**5. Recognitions**

5.1. A big thank you to Tristen Heller and the Veteran's Day committee for making our annual Veteran's Day program a success again this year.

**6. Audience Recognition**

Stcey MckKinney and Carol Procopio addressed the school board asking that the NREM contract be fair and competitive in order to retain teachers and attract new ones

**7. Consent items**

Motion to approve the consent items. This motion, made by Aaron Ammerman and seconded by Seth Robison, Passed.

Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri

Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

7.1. Approve the minutes from the October 25, 2023 Regular Meeting and the November 1, 2023 Work Session

7.2. Approve Treasurer's report and bills

7.3. Approve second reading of Policy #512 - School Sponsored Student Publications

7.4. Approve second reading of Policy #517 - Student Recruiting

7.5. Approve second reading of Policy #522 - Title IX Sex Nondiscrimination Policy, Grievance Procedures

7.6. Approve second reading of Policy #605 - Alternative Programs

7.7. Approve second reading of Policy #607 - Organization of Grade Levels

7.8. Approve the resolution accepting gifts/donations to Northland Community Schools: Whereas the following; therefore, BE IT RESOLVED by the School Board of Northland Community Schools District 118, Remer, and State of Minnesota as follows: The Northland Community Schools - District 118 School Board does hereby accept the following gifts/donations:

- Emily/Outing Lions Club - \$300 for football program
- S. A. Yochum V.F.W. Post 772 - \$150 for the library to purchase patriotic books

## **8. Reports**

### **8.1. Early Education Report**

### **8.2. Business Manager Report**

Business Manager, Lori Backlund, joined virtually to present her report and answer questions if needed

### **8.3. Elementary Principal/Activities Director Report**

Elementary Principal/Activities Director, Janessa Green, attended the meeting to present her reports and answer questions if needed

### **8.4. Principal Report**

### **8.5. Facilities Report**

### **8.6. Indian Education Report**

### **8.7. CE Report**

### **8.8. Dean of Students Report**

## **9. Superintendent Report**

Interim Superintendent/High School Principal, Mary Yakibchuk, attended the meeting to present her reports and answer questions if needed

## **10. New Business**

10.1. First reading of revised Policy #515 Protection and Privacy of Pupil Records  
No action needed

10.2. First reading of revised Policy #608 - Instructional Services - Special Education  
No action needed

10.3. First reading of revised Policy # 609 - Religion  
No action needed

10.4. First reading of revised Policy # 610 - Field Trips  
No action needed

10.5. First reading of revised Policy #611 - Homeschooling  
No action needed

10.6. Discussion regarding potential incentive options to attract bus driver applicants  
Transportation Supervisor, Zach Larson, attended the meeting to discuss the bus driver shortage and shared some ideas on how to make the position more appealing to applicants

10.7. Approve the quote from Widseth for the Safety Town project  
Motion to approve the quote from Widseth to move forward with the Safety Town project.  
This motion, made by Linda Knox and seconded by Terri Nystrom, Passed.  
Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

10.8. Approve continuation of the Family Educational Rights and Privacy Act Direct Admissions OPT IN version  
Motion to approve continuing the use of the Direct Admissions OPT IN version. This motion, made by Linda Knox and seconded by Seth Robison, Passed.  
Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

10.9. Discussion and possible approval regarding replacing the football field lights  
No action needed

10.10. Approve the Licensed Staff Seniority list for SY2023-24  
Approve the Licensed Staff Seniority list for SY2023-24. This motion, made by Linda Knox and seconded by Seth Robison, Passed.  
Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

## 11. Personnel

11.1. Accept the resignation of Nate Sharp as Junior High Baseball Coach  
Motion to approve the resignation of Nate Sharp, Junior High Baseball coach. This motion, made by Seth Robison and seconded by Aaron Ammerman, Passed.  
Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri

Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

11.2. Accept the resignation of October Soyring as Paraprofessional effective November 28, 2023

Accept the resignation of October Soyring as Paraprofessional. This motion, made by Linda Knox and seconded by Terri Nystrom, Passed.

Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

11.3. Accept the resignation of October Soyring as Junior High Volleyball Coach

Accept the resignation of October Soyring as Junior High Volleyball coach. This motion, made by Seth Robison and seconded by Aaron Ammerman, Passed.

Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

## 12. Other school business which can legally be brought before the Board

Board Member Ammerman initiated a brief discussion about the use of Campus Messenger for non-emergency alerts. No action was taken

## 13. Next Meeting Dates:

- Regular Meeting, December 20, 2023, 5:30 p.m.
- Truth in Taxation Meeting, December 20, 2023, 6:30 p.m.

\*Please note: Hill City/Northland Storm co-op meeting will be held in Hill City on December 6, 2023

## 14. Adjournment

Board Chair Ruyak called for a motion to adjourn the meeting. This motion, made by Linda Knox and seconded by Seth Robison, Passed.

Tyler Seifert: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea  
Yea: 5, Nay: 0, Absent: 2

The meeting adjourned at 6:12 p.m.

Tina Anderson, Recording Secretary

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Linda Knox, Board Clerk

Visitors: Stacey McKinney, Carol Procopio, Abbie Newman, Katelyn Edstrom, Eddie Barron, Jeremy Schwarz, Mike Horn, Zach Larson, Cheri Parkinson, Kelly Riewer, Raina Boucher, Erin Diedrich, Sarah Valtinson, Tristen Heller, Courtney Christensen, Amber Osterhoudt, Lisa Holm, Scott Peterson, Mark Gravelle, Kelly Holmied, Brittney McClellan, Jodi Bullock, Molly Slovnik, Janessa Green, Kyndra Johnson

# Northland Community Schools

## Finance Report 11/30/2023

### First National Bank

<b>General Checking</b>	<b>\$425,711.63</b>
Money Market Account	\$12,588.35
CD Operating Matures 8/8/24	\$271,484.45
CD/Scholarship Carpenter Matures 6/17/24	\$8,160.60
CD/Scholarship Carpenter Matures 6/17/24	\$14,737.19
CD/Scholarship Felton Matures 12/10/23	\$7,218.88
CD/Scholarship Sepin Matures 8/25/26	\$3,461.93
<b>Total Investments</b>	<b>\$317,651.40</b>
<b>Total of all deposits at First National Bank</b>	<b>\$743,363.03</b>
<b>MN Trust Account at PMA total Value</b>	<b>\$3,019,723.82</b>

### Accounts Payable Checks/Wires and Deposits by Fund

Fund #	Fund Description	Deposits	A/P Checks
01	General Fund	\$632,546.29	\$246,564.65
02	Food Service Fund	\$34,156.54	\$51,409.38
03	Transportation Fund	\$29,985.00	\$31,451.53
04	Community Ed Fund	\$15,322.52	\$2,428.95
05	Capital Fund	\$0.00	\$7,338.83
06	Construction Fund	\$0.00	\$151,428.50
07	Debt Redemption Fund	\$289,910.83	\$0.00
08	Scholarship Fund	\$13.47	\$0.00
<b>Total</b>		<b>\$1,001,934.65</b>	<b>\$490,621.84</b>

### Nov 2023 Payroll

	<b>Monthly Total</b>
Gross Payroll	\$401,367.91
Employer Benefits	\$79,030.27
Employer Taxes	\$28,786.81
<b>Total Cost of Payroll</b>	<b>\$509,184.99</b>

**Includes Payrolls:**

S202409 11/15/2023

S202410 11/30/2023

## ISD#118 Remer-Longville

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16198	0118	chec														
Laura Figgins-November			21786	Credit	A	11/03/23	10058	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 010 203	000 000	291	Elem Retired Emp Benefit					162.46	0.00
														Receipt Total:	\$162.46	\$0.00
ISD 750 TUITION			21787	Credit	A	11/03/23	10059	Check	1	C1	Miscellaneous Customer					
						0118	R 01 040 000	000 000	021	Tuition from MN Schools to L					2,774.72	0.00
														Receipt Total:	\$2,774.72	\$0.00
10/26 DEPOSIT			21788	Credit	A	11/03/23	10060	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					18.00	0.00
														Receipt Total:	\$18.00	\$0.00
I.RAFTEVOLD			21789	Credit	A	11/03/23	10061	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 010 203	000 000	291	Elem Retired Emp Benefit					285.42	0.00
														Receipt Total:	\$285.42	\$0.00
ARVIG JAN-JUN 23 INET			21790	Credit	A	11/03/23	10062	Check	1	C1	Miscellaneous Customer					
						0118	R 01 005 000	000 000	099	Misc Revenue					213.00	0.00
														Receipt Total:	\$213.00	\$0.00
ELEMENTARY BOOK FAIR			21791	Credit	A	11/03/23	10063	Cash	1	1154	SCHOLASTIC BOOK FAIR					
						0118	R 01 310 298	128 301	096	Elem Lib Activity					700.00	0.00
														Receipt Total:	\$700.00	\$0.00
			21792	Credit	A	11/03/23	10064	Check	1	1008	IND SCH DIST #317					
						0118	B 01 115 000					2077	06/30/23 Invoice	71,145.18	71,145.18	0.00
														Receipt Total:	\$71,145.18	\$0.00
10/27 DEPOSIT			21793	Credit	A	11/03/23	10065	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					170.00	0.00
														Receipt Total:	\$170.00	\$0.00
10/30-DEPOSIT			21794	Credit	A	11/03/23	10066	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					163.00	0.00
														Receipt Total:	\$163.00	\$0.00
			21795	Credit	A	11/03/23	10067	Check	1	1182	ISD #911					
						0118	R 01 040 000	000 000	021	Tuition from MN Schools to L					4,879.68	0.00
														Receipt Total:	\$4,879.68	\$0.00

## ISD#118 Remer-Longville Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16198	0118	chec														
ELEMENTARY BOOK FAIR			21796	Credit	A	11/03/23	10070	Cash	1	1154	SCHOLASTIC BOOK FAIR					
						0118	R 01 310 298	128 301 096		Elem Lib Activity					1,041.43	0.00
														Receipt Total:	\$1,041.43	\$0.00
M.SIMEK			21797	Credit	A	11/03/23	10071	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 020 211	000 000 291		Retired Emp Benefit					146.32	0.00
														Receipt Total:	\$146.32	\$0.00
			21798	Credit	A	11/03/23	10073	Check	1	1072	COMMUNITY EDUATION					
						0118	R 04 500 505	305 321 040		Tuition fm Patrons					211.00	0.00
														Receipt Total:	\$211.00	\$0.00
10/31 deposit			21799	Credit	A	11/03/23	10074	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					10.00	0.00
														Receipt Total:	\$10.00	\$0.00
Trunk or Treat fundraiser			21800	Credit	A	11/03/23	10075	Cash	1	1136	Northland Senior Class					
						0118	R 01 310 298	093 301 096		Senior Class Activity					293.00	0.00
														Receipt Total:	\$293.00	\$0.00
11/01-deposit			21801	Credit	A	11/03/23	10076	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					61.00	0.00
														Receipt Total:	\$61.00	\$0.00
11/02 deposit			21802	Credit	A	11/03/23	10077	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					44.50	0.00
														Receipt Total:	\$44.50	\$0.00
FY23 Reimb. FIN 619,620,622			21803	Credit	A	11/03/23	10072	Check	1	1071	I A S C					
						0118	R 01 005 000	000 619 405		Fed Special Ed					60,210.24	0.00
						0118	R 01 005 000	000 620 405		Fed Special Ed 3-5 YR OLD					4,829.20	0.00
						0118	R 01 005 000	000 622 405		EARLY CHILD 0-2					3,560.30	0.00
														Receipt Total:	\$68,599.74	\$0.00
														<b>Deposit Total:</b>	<b>\$150,918.45</b>	<b>\$0.00</b>
16199	0118	chec														
PEPSI MACHING STAFF LOUNGE			21804	Credit	A	11/03/23	TINA	Cash	1	1112	PEPSI BOTTLING GROUF					
						0118	R 01 310 298	114 301 096		Elem Student Activity					99.25	0.00

## ISD#118 Remer-Longville Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16199	0118	chec														
PEPSI MACHING STAFF LOUN			21804	Credit	A	11/03/23	TINA	Cash	1	1112	PEPSI BOTTLING GROUF					
						0118	R 01 310 298 311 301 096			High School Student Activity					99.25	0.00
														Receipt Total:	\$198.50	\$0.00
														<b>Deposit Total:</b>	<b>\$198.50</b>	<b>\$0.00</b>
16200	0118	chec														
11/3 deposit			21805	Credit	A	11/10/23	10078	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					18.50	0.00
														Receipt Total:	\$18.50	\$0.00
Rock Ridge Tuition payment			21806	Credit	A	11/10/23	10079	Check	1	c1	Miscellaneous Customer					
						0118	R 01 040 000 000 000 021			Tuition from MN Schools to L					8,037.12	0.00
														Receipt Total:	\$8,037.12	\$0.00
			21807	Credit	A	11/10/23	10081	Check	1	1072	COMMUNITY EDUATION					11
						0118	R 04 500 505 305 321 040			Tuition fm Patrons					112.00	0.00
														Receipt Total:	\$112.00	\$0.00
S.Ammerman-fitness center			21808	Credit	A	11/10/23	10082	Cash	1	1072	COMMUNITY EDUATION					
						0118	R 04 500 505 305 321 040			Tuition fm Patrons					20.00	0.00
														Receipt Total:	\$20.00	\$0.00
11/7 deposit			21809	Credit	A	11/10/23	10083	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					6.00	0.00
														Receipt Total:	\$6.00	\$0.00
11/8 deposit			21810	Credit	A	11/10/23	10084	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					2.00	0.00
														Receipt Total:	\$2.00	\$0.00
A.Newman BB fee			21811	Credit	A	11/10/23	10085	Check	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292 110 000 050			Activity Fees					35.00	0.00
														Receipt Total:	\$35.00	\$0.00
D.Gravelle BB fee			21812	Credit	A	11/10/23	10086	Check	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292 110 000 050			Activity Fees					35.00	0.00
														Receipt Total:	\$35.00	\$0.00
Ashlyn & Dylan Schwarz BB fee			21813	Credit	A	11/10/23	10087	Check	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292 110 000 050			Activity Fees					110.00	0.00
														Receipt Total:	\$110.00	\$0.00

# ISD#118 Remer-Longville

## Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
16200	0118	chec															
G.Lego BB fee			21814	Credit	A	11/10/23	10088	Check	1	1108	AF ACTIVITY FEES						
						0118	R 01 310 292	110 000 050		Activity Fees					35.00	0.00	
															<b>Receipt Total:</b>	<b>\$35.00</b>	<b>\$0.00</b>
Andrew & Henry Holter BB fee			21815	Credit	A	11/10/23	10089	Check	1	1108	AF ACTIVITY FEES						
						0118	R 01 310 292	110 000 050		Activity Fees					125.00	0.00	
															<b>Receipt Total:</b>	<b>\$125.00</b>	<b>\$0.00</b>
B.Lego K.B fee			21816	Credit	A	11/10/23	10090	Check	1	1108	AF ACTIVITY FEES						
						0118	R 01 310 292	110 000 050		Activity Fees					35.00	0.00	
															<b>Receipt Total:</b>	<b>\$35.00</b>	<b>\$0.00</b>
K.Kibbler BB fee			21817	Credit	A	11/10/23	10091	Check	1	1108	AF ACTIVITY FEES						
						0118	R 01 310 292	110 000 050		Activity Fees					55.00	0.00	
															<b>Receipt Total:</b>	<b>\$55.00</b>	<b>\$0.00</b>
11/9 deposit			21818	Credit	A	11/10/23	10092	Check	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					34.00	0.00	
															<b>Receipt Total:</b>	<b>\$34.00</b>	<b>\$0.00</b>
Trans. Future Forest Stewards			21819	Credit	A	11/10/23	10080	Check	1	1071	I A S C						
						0118	R 01 020 250	270 809 096		Career Pathways					544.00	0.00	
															<b>Receipt Total:</b>	<b>\$544.00</b>	<b>\$0.00</b>
															<b>Deposit Total:</b>	<b>\$9,203.62</b>	<b>\$0.00</b>
16201	0118	chec															
Staff Lounge			21820	Credit	A	11/14/23	10093	Cash	1	1112	PEPSI BOTTLING GROUF						
						0118	R 01 310 298	114 301 096		Elem Student Activity					31.83	0.00	
						0118	R 01 310 298	311 301 096		High School Student Activity					31.82	0.00	
															<b>Receipt Total:</b>	<b>\$63.65</b>	<b>\$0.00</b>
Deposit 11/10			21821	Credit	A	11/14/23	10094	Cash	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					10.55	0.00	
															<b>Receipt Total:</b>	<b>\$10.55</b>	<b>\$0.00</b>
Elem student leadership-Fruit			21822	Credit	A	11/14/23	10095	Check	1	1151	NORTHLAND STUDENT L						
						0118	R 01 310 298	114 301 096		Elem Student Activity					8,982.00	0.00	
															<b>Receipt Total:</b>	<b>\$8,982.00</b>	<b>\$0.00</b>

## ISD#118 Remer-Longville

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16201	0118	chec														
Thanksgiving craft																
			21823	Credit	A	11/14/23	10098	Cash	1	1072						
						0118	R 04 500 505 305 321 040			COMMUNITY EDUATION						
										Tuition fm Patrons					100.00	0.00
														Receipt Total:	\$100.00	\$0.00
11/13 deposit																
			21824	Credit	A	11/14/23	10099	Cash	1	1069						
						0118	B 02 230 001			Food Service						
										Deferred Revenue					53.00	0.00
														Receipt Total:	\$53.00	\$0.00
O.Swankier BBall fee																
			21825	Credit	A	11/14/23	10096	Check	1	1108						
						0118	R 01 310 292 110 000 050			AF ACTIVITY FEES						
										Activity Fees					35.00	0.00
														Receipt Total:	\$35.00	\$0.00
C.Nihart BBall fee																
			21826	Credit	A	11/14/23	10097	Check	1	1108						
						0118	R 01 310 292 110 000 050			AF ACTIVITY FEES						
										Activity Fees					35.00	0.00
														Receipt Total:	\$35.00	\$0.00
L.Ivancich KB fee																
			21827	Credit	A	11/14/23	10100	Check	1	1108						
						0118	R 01 310 292 110 000 050			AF ACTIVITY FEES						
										Activity Fees					35.00	0.00
														Receipt Total:	\$35.00	\$0.00
														<b>Deposit Total:</b>	<b>\$9,314.20</b>	<b>\$0.00</b>
16202	0118	chec														
11/14 deposit																
			21828	Credit	A	11/17/23	10101	Check	1	1069						
						0118	B 02 230 001			Food Service						
										Deferred Revenue					161.00	0.00
														Receipt Total:	\$161.00	\$0.00
			21829	Credit	A	11/17/23	10102	Check	1	1072						
						0118	R 04 500 505 305 321 040			COMMUNITY EDUATION						
										Tuition fm Patrons					74.00	0.00
														Receipt Total:	\$74.00	\$0.00
VFW donation to library																
			21830	Credit	A	11/17/23	10103	Check	1	c1						
						0118	R 01 310 298 128 301 096			Miscellaneous Customer						
										Elem Lib Activity					150.00	0.00
														Receipt Total:	\$150.00	\$0.00
fruit fundraiser																
			21831	Credit	A	11/17/23	10104	Cash	1	1120						
						0118	R 01 310 298 114 301 096			NORTHLAND STUDENT C						
										Elem Student Activity					3,114.00	0.00
														Receipt Total:	\$3,114.00	\$0.00
postage refund																
			21832	Credit	A	11/17/23	10106	Cash	1	c1						
						0118	R 01 005 000 000 000 099			Miscellaneous Customer						
										Misc Revenue					1.20	0.00
														Receipt Total:	\$1.20	\$0.00

## ISD#118 Remer-Longville

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16202	0118	chec														
11/15 deposit			21833	Credit	A	11/17/23	10107	Cash	1	1069	Food Service					
						0118	B 02 230 001				Deferred Revenue				4.00	0.00
														Receipt Total:	\$4.00	\$0.00
Nora Wake Bball fee			21834	Credit	A	11/17/23	10105	Check	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292	110	000	050	Activity Fees				35.00	0.00
														Receipt Total:	\$35.00	\$0.00
Madi & Casey sports fee			21835	Credit	A	11/17/23	10108	Check	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292	110	000	050	Activity Fees				145.00	0.00
														Receipt Total:	\$145.00	\$0.00
Brody Berg Bball fee			21836	Credit	A	11/17/23	10109	Check	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292	110	000	050	Activity Fees				35.00	0.00
														Receipt Total:	\$35.00	<del>\$0.00</del>
Charity Berg bball fee			21837	Credit	A	11/17/23	10110	Check	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292	110	000	050	Activity Fees				55.00	0.00
														Receipt Total:	\$55.00	\$0.00
														<b>Deposit Total:</b>	<b>\$3,774.20</b>	<b>\$0.00</b>
16203	0118	2														
Food Service Reimb			21838	Credit	A	11/02/23	11/02/2023	Wire	1	MDE	Minn Dept of ED					
						0118	R 02 005 770 000 701 472				Spec Asst-Need Ch				20,089.30	0.00
						0118	R 02 005 770 000 701 471				Federal Lunch Aid				2,087.20	0.00
						0118	R 02 005 770 000 701 471				Federal Lunch Aid				417.44	0.00
						0118	R 02 005 770 000 705 476				Federal Breakfast				9,707.88	0.00
						0118	R 02 005 770 000 701 300				STATE SCH LUNCH				652.25	0.00
						0118	R 02 005 770 000 703 300				STATE SPECIAL MILK				77.80	0.00
														Receipt Total:	\$33,031.87	\$0.00
														<b>Deposit Total:</b>	<b>\$33,031.87</b>	<b>\$0.00</b>
16204	0118	2														
Stop Arm Grant Reimbursement			21839	Credit	A	11/03/23	Stop ARM	Wire	1	C1	Miscellaneous Customer					
						0118	E 03 005 760 000 733 532				Update Bus Equipment				26,139.50	0.00
						0118	R 03 005 000 000 000 099				Misc Revenue				3,845.50	0.00
														Receipt Total:	\$29,985.00	\$0.00
														<b>Deposit Total:</b>	<b>\$29,985.00</b>	<b>\$0.00</b>

ISD#118 Remer-Longville  
Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16205	0118	2														
MA payments			21840	Credit	A	11/08/23	11082023	Wire	1	MDE						
						0118	R 01 005 000	000	372	071					8,519.98	0.00
										Med Assist Fr Dept of HS						
														Receipt Total:	\$8,519.98	\$0.00
														Deposit Total:	\$8,519.98	\$0.00
16206	0118	2														
ELSA pathway payment			21841	Credit	A	11/09/23	11092023	Wire	1	MDE						
						0118	R 04 500 582	000	337	300					4,687.50	0.00
										Pathways II						
														Receipt Total:	\$4,687.50	\$0.00
														Deposit Total:	\$4,687.50	\$0.00
16207	0118	2														
State Special Milk			21842	Credit	A	11/30/23	11302023	Wire	1	MDE						
						0118	R 02 005 770	000	703	300					78.20	15.00
										STATE SPECIAL MILK						
														Receipt Total:	\$78.20	\$0.00
														Deposit Total:	\$78.20	\$0.00
16208	0118	2														
IDEAS payment 11 30			21843	Credit	A	11/30/23	11302023	Wire	1	MDE						
						0118	R 01 005 000	000	000	211					213,113.58	0.00
						0118	R 07 005 000	000	000	234					563.04	0.00
						0118	R 07 005 000	000	000	258					11,327.47	0.00
						0118	R 07 005 000	000	000	229					16.46	0.00
						0118	R 01 005 000	281	000	369					66,021.38	0.00
										Gen Ed/Spar/Pen Adj Aid						
										Hmstd/Ag Market Value Crec						
										Other State Credits						
										Disparity Reduct Aid						
										REV FR OTHER STATE AGI						
														Receipt Total:	\$291,041.93	\$0.00
														Deposit Total:	\$291,041.93	\$0.00
16209	0118	chec														
AVID Reimbursement			21844	Credit	A	11/01/23	11012023	Wire	1	1167						
						0118	R 01 020 211	081	000	096					5,009.00	0.00
										AVID Reimbursements						
														Receipt Total:	\$5,009.00	\$0.00
														Deposit Total:	\$5,009.00	\$0.00
16210	0118	chec														
Nov Impact Aid Payments			21845	Credit	A	11/13/23	Impact	Wire	1	C1						
						0118	R 01 005 000	000	175	506					2,785.00	0.00
						0118	R 01 005 000	000	175	506					48,339.00	0.00
										Impact Aid						
										Impact Aid						

## ISD#118 Remer-Longville

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16210	0118	chec														
Nov Impact Aid Payments			21845	Credit	A	11/13/23	Impact	Wire	1	C1	Miscellaneous Customer					
						0118	R 01 005 000 000	175	506	Impact Aid					7,548.00	0.00
Receipt Total:														\$58,672.00	\$0.00	
<b>Deposit Total:</b>														<b>\$58,672.00</b>	<b>\$0.00</b>	
16211	0118	chec														
Online Food service payments			21846	Credit	A	11/30/23		Wire	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					290.92	0.00
Receipt Total:														\$290.92	\$0.00	
<b>Deposit Total:</b>														<b>\$290.92</b>	<b>\$0.00</b>	
16212	0118	chec														
			21847	Credit	A	11/03/23	Adv 2	Wire	1	1097	CASS COUNTY AUDITOR					
						0118	R 01 005 000 000 000	001		Taxes				46,170.23	16.00	
						0118	R 04 500 505 000 321	001		MAINTENANCE LEVY				10,118.02	0.00	
						0118	R 01 005 000 000 000	001		Taxes				50,476.71	0.00	
						0118	R 07 005 000 000 000	001		Maintenance Levy				259,039.31	0.00	
						0118	R 07 005 000 000 000	001		Maintenance Levy				18,964.55	0.00	
Receipt Total:														\$384,768.82	\$0.00	
<b>Deposit Total:</b>														<b>\$384,768.82</b>	<b>\$0.00</b>	
Report Total:														\$989,494.19	\$0.00	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105839	5722		<b>CULINEX</b>		Check		
				E 02	005 770 000 701 530	Tilted skillet braising pan		\$28,474.89	
	<b>PO#:</b> 19109	<b>Voucher #:</b>	<b>72304</b>	Invoice	<b>Invoice No:</b> INV887268	<b>11/2/2023</b>	<b>Paid Amt:</b>	<b>\$28,474.89</b>	
				E 02	005 770 000 701 530	NG TO LP FITTINGS		\$733.88	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72305</b>	Invoice	<b>Invoice No:</b> INV887784	<b>11/2/2023</b>	<b>Paid Amt:</b>	<b>\$733.88</b>	
				E 02	005 770 000 701 530	Equipment Purchased		\$200.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72306</b>	Invoice	<b>Invoice No:</b> INV890303	<b>11/2/2023</b>	<b>Paid Amt:</b>	<b>\$200.00</b>	
							<b>Check Amount:</b>	<b>\$29,408.77</b>	
0118	chec	105840	1425		<b>JTC INTERNET SERVICE</b>		Check		
				E 01	040 810 000 000 320	LSGH Internet &Telephone		\$1,212.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72307</b>	Invoice	<b>Invoice No:</b> R4513-2024	<b>11/2/2023</b>	<b>Paid Amt:</b>	<b>\$1,212.00</b>	
							<b>Check Amount:</b>	<b>\$1,212.00</b>	
0118	chec	105841	5241		<b>ACME TOOLS</b>		Check		
				E 01	005 810 000 000 410	Hepa Stick Vac for ECFE per quote 20161528		\$208.00	
	<b>PO#:</b> 19517	<b>Voucher #:</b>	<b>72332</b>	Invoice	<b>Invoice No:</b> 11857879	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$208.00</b>	
				E 01	005 810 000 000 410	Hepa Stick Vac for ECFE per quote 20161528		\$149.00	
	<b>PO#:</b> 19517	<b>Voucher #:</b>	<b>72333</b>	Invoice	<b>Invoice No:</b> 11862595	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$149.00</b>	
							<b>Check Amount:</b>	<b>\$357.00</b>	
0118	chec	105842	3296		<b>AMAZON.COM</b>		Check		
				E 04	500 585 000 332 401	https://www.amazon.com/dp/B0BCK98LLG/?c		\$9.98	
	<b>PO#:</b> 19479	<b>Voucher #:</b>	<b>72362</b>	Invoice	<b>Invoice No:</b> 1fn9-c7gy-17xr	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$9.98</b>	
				E 04	500 505 000 321 401	2024-2025 Monthly Planner/Calendar - Monthl		\$11.97	
				E 04	500 505 000 321 401	XHEHOY Pencil Pen Holder for Desk, 360 Deq		\$19.50	
				E 04	500 505 000 321 401	Pilot, G2 Premium Gel Roller Pens, Fine Point		\$12.79	
	<b>PO#:</b> 19528	<b>Voucher #:</b>	<b>72363</b>	Invoice	<b>Invoice No:</b> 1FB9-C7GY-17XR	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$44.26</b>	
				E 04	500 585 000 332 401	https://www.amazon.com/dp/B0B5C55BZZ/?c		\$28.99	
				E 04	500 585 000 332 401	https://www.amazon.com/dp/B0BCK98LLG/?c		\$4.99	
				E 04	500 585 000 332 401	https://www.amazon.com/dp/B07SZLKH2T/?c		\$17.98	
				E 04	500 585 000 362 401	https://www.amazon.com/dp/B08LNFPPN/?c		\$39.96	
				E 04	500 585 000 362 401	https://www.amazon.com/dp/B0BBY42N2V/?c		\$97.00	
				E 04	500 585 000 362 401	https://www.amazon.com/dp/B005DS5XHO/?c		\$53.97	
	<b>PO#:</b> 19479	<b>Voucher #:</b>	<b>72309</b>	Invoice	<b>Invoice No:</b> 16MT-MJQC-7MKL	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$242.89</b>	
				E 04	500 585 000 332 401	https://www.amazon.com/dp/B074T2TGGC/?c		\$73.77	
				E 04	500 585 000 332 401	Freight		\$10.51	
	<b>PO#:</b> 19479	<b>Voucher #:</b>	<b>72310</b>	Invoice	<b>Invoice No:</b> 14T4-4CN1-JGHG	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$84.28</b>	
							<b>Check Amount:</b>	<b>\$381.41</b>	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105843	04084		<b>AMERICAN DISPOSAL</b>		Check		
				E 01	005 810 000 000 331	October		\$1,830.55	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72308</b>	Invoice	<b>Invoice No:</b> 540510063	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,830.55</b>	
							<b>Check Amount:</b>	<b>\$1,830.55</b>	
0118	chec	105844	5653		<b>BRETH ZENZEN FIRE PROTECTION LLC</b>		Check		
				E 05	005 865 000 363 305	MAIN SCH annual fire sprinkler inspection on		\$1,175.00	
				E 05	005 865 000 363 305	ECFE perform annual fire sprinkler inspection		\$450.00	
	<b>PO#:</b> 19337	<b>Voucher #:</b>	<b>72311</b>	Invoice	<b>Invoice No:</b> 18116	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,625.00</b>	
				E 05	005 865 000 363 350	LEAK in fire sprinkler line est TM area D MEZ		\$450.00	
	<b>PO#:</b> 19437	<b>Voucher #:</b>	<b>72312</b>	Invoice	<b>Invoice No:</b> 18235	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$450.00</b>	
							<b>Check Amount:</b>	<b>\$2,075.00</b>	
0118	chec	105845	6455		<b>BULK BOOKSTORE</b>		Check		
				E 01	020 220 000 000 430	Into the Wild		\$212.00	
	<b>PO#:</b> 19493	<b>Voucher #:</b>	<b>72414</b>	Invoice	<b>Invoice No:</b> 151291	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$212.00</b>	
							<b>Check Amount:</b>	<b>\$212.00</b>	
0118	chec	105846	05062	R	<b>CAPITAL ONE</b>		Check		
				E 01	310 298 069 301 402	Supplies For Homecoming Events		\$107.90	
	<b>PO#:</b> 19464	<b>Voucher #:</b>	<b>72364</b>	Invoice	<b>Invoice No:</b> 153269811504782	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$107.90</b>	
				E 01	310 298 069 000 401	Eagle Pride Incentives (LS)		\$94.84	
	<b>PO#:</b> 19458	<b>Voucher #:</b>	<b>72365</b>	Invoice	<b>Invoice No:</b> 213296807757663	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$94.84</b>	
				E 01	310 298 069 000 401	Eagle Pride Incentives for K-12		\$172.65	
	<b>PO#:</b> 19490	<b>Voucher #:</b>	<b>72366</b>	Invoice	<b>Invoice No:</b> 283269810336147	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$172.65</b>	
				E 01	010 206 011 433 369	Supplies for 6th Grade Overnight Field Trip		\$65.88	
	<b>PO#:</b> 19526	<b>Voucher #:</b>	<b>72367</b>	Invoice	<b>Invoice No:</b> 603284838451749	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$65.88</b>	
							<b>Check Amount:</b>	<b>\$441.27</b>	
0118	chec	105847	5822		<b>CASS COUNTY CHILDREN'S INITIATIVE</b>		Check		
				E 01	005 110 025 000 305	CLLRCI DUES		\$5,000.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72389</b>	Invoice	<b>Invoice No:</b> 2024 fee	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$5,000.00</b>	
							<b>Check Amount:</b>	<b>\$5,000.00</b>	
0118	chec	105848	5607		<b>CENTER FOR RESPONSIVE SCHOOLS, INC</b>		Check		
				E 01	010 204 000 424 460	QUICK COACHING GUIDE: CREATING EQU		\$297.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72380</b>	Invoice	<b>Invoice No:</b> INV64996	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$297.00</b>	
							<b>Check Amount:</b>	<b>\$297.00</b>	
0118	chec	105849	5616		<b>CEREBELLUM CORPORATION</b>		Check		
				E 01	010 400 000 000 430	Conflict Mgmt Core Kit + digital		\$619.95	
				E 01	010 400 000 000 430	Freight		\$62.00	
	<b>PO#:</b> 19258	<b>Voucher #:</b>	<b>72409</b>	Invoice	<b>Invoice No:</b> 213104	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$681.95</b>	
							<b>Check Amount:</b>	<b>\$681.95</b>	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105850	3663		<b>CLIMATE MAKERS INC</b>		Check		
				E 02	005 770 000 701 530	Commercial Sink Disposer and labor		\$5,380.00	
		<b>PO#: 19027</b>	<b>Voucher #: 72313</b>	Invoice	<b>Invoice No: 11570</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$5,380.00</b>	
							<b>Check Amount:</b>	<b>\$5,380.00</b>	
0118	chec	105851	5612		<b>DEPT OF EMPLOYMENT &amp; ECONOMIC DEVELOPMENT</b>		Check		
				E 01	010 203 000 000 281	Unplymnt Comp-Summer Term		\$27,575.25	
				E 01	020 211 000 000 281	Unplymnt Comp-Summer Term		\$17,968.80	
				E 03	005 760 000 000 281	Unplymnt Comp-Summer Term		\$8,357.90	
				E 01	040 211 000 000 281	Unplymnt Comp-Summer Term		\$3,090.00	
				E 01	005 770 000 000 281	Unplymnt Comp-Summer Term		\$8,632.54	
		<b>PO#:</b>	<b>Voucher #: 72368</b>	Invoice	<b>Invoice No: QTR3 2023</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$65,624.49</b>	
							<b>Check Amount:</b>	<b>\$65,624.49</b>	
0118	chec	105852	5419		<b>DSC</b>		Check		
				E 01	005 715 000 342 530	Programming of 1 Portable Radio		\$35.00	
				E 01	005 715 000 342 530	Shipping		\$20.00	
		<b>PO#: 19549</b>	<b>Voucher #: 72381</b>	Invoice	<b>Invoice No: 2235311</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$55.00</b>	
							<b>Check Amount:</b>	<b>\$55.00</b>	
0118	chec	105853	5922		<b>GARY CHARWOOD</b>		Check		
				E 01	020 605 000 320 305	Forest Day Consultant		\$500.00	
		<b>PO#:</b>	<b>Voucher #: 72314</b>	Invoice	<b>Invoice No: 11022023</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$500.00</b>	
							<b>Check Amount:</b>	<b>\$500.00</b>	
0118	chec	105854	5392		<b>REMIT GOODIN COMPANY</b>		Check		
				E 01	005 810 000 000 420	urinal flush valve with 2 spud assemblies and :		\$446.23	
				E 01	005 810 000 000 420	shipping est		\$13.08	
		<b>PO#: 19553</b>	<b>Voucher #: 72334</b>	Invoice	<b>Invoice No: 3882245-00</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$459.31</b>	
							<b>Check Amount:</b>	<b>\$459.31</b>	
0118	chec	105855	03788	R	<b>HILLYARD/HUTCHINSON</b>		Check		
				E 01	005 810 000 000 401	Doodle scrub with pads black 2 pac, 1 case Di		\$2,992.09	
		<b>PO#: 19372</b>	<b>Voucher #: 72321</b>	Invoice	<b>Invoice No: 605281856</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$2,992.09</b>	
							<b>Check Amount:</b>	<b>\$2,992.09</b>	
0118	chec	105856	5590		<b>HOLDEN ELECTRIC</b>		Check		
				E 03	005 760 000 720 420	hotsy power washer		\$950.00	
		<b>PO#:</b>	<b>Voucher #: 72392</b>	Invoice	<b>Invoice No: 73638</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$950.00</b>	
							<b>Check Amount:</b>	<b>\$950.00</b>	
0118	chec	105857	01052		<b>HOLKERS DO IT BEST LUMBER</b>		Check		
				E 01	020 255 056 000 430	Open P.O. for Engineering Project Supplies		\$24.06	
		<b>PO#: 19544</b>	<b>Voucher #: 72315</b>	Invoice	<b>Invoice No: 2310-061563</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$24.06</b>	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105857	01052		<b>HOLKERS DO IT BEST LUMBER</b>		Check		
				E 01	020 255 056 000 430	Open P.O. for Engineering Project Supplies		\$3.09	
	<b>PO#:</b> 19544	<b>Voucher #:</b>	<b>72316</b>	Invoice	<b>Invoice No:</b> 2310-061578	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$3.09</b>	
				E 01	020 255 056 000 430	Rough Sawn Cedar Boards		\$205.56	
	<b>PO#:</b> 19548	<b>Voucher #:</b>	<b>72317</b>	Invoice	<b>Invoice No:</b> 2310-060853	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$205.56</b>	
				E 04	500 582 800 000 401	Treated Lattice		\$68.69	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72318</b>	Invoice	<b>Invoice No:</b> 2310-061102	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$68.69</b>	
				E 04	500 582 800 000 401	PDG PK Development grant		\$27.06	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72319</b>	Invoice	<b>Invoice No:</b> 2310-060494	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$27.06</b>	
				E 04	500 582 800 000 401	Treated Lumber and Hardware for Arch projec		\$231.30	
	<b>PO#:</b> 19534	<b>Voucher #:</b>	<b>72320</b>	Invoice	<b>Invoice No:</b> 2310-060420	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$231.30</b>	
				E 01	020 255 000 000 430	Open P.O. for shop Supplies		\$16.90	
	<b>PO#:</b> 19452	<b>Voucher #:</b>	<b>72344</b>	Invoice	<b>Invoice No:</b> 2310-061680	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$16.90</b>	
				E 01	005 810 000 000 420	Open PO		\$63.77	
	<b>PO#:</b> 19299	<b>Voucher #:</b>	<b>72345</b>	Invoice	<b>Invoice No:</b> 2310-061775	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$63.77</b>	
				E 01	005 810 000 000 420	Open PO		\$57.98	
	<b>PO#:</b> 19299	<b>Voucher #:</b>	<b>72383</b>	Invoice	<b>Invoice No:</b> 2311-062453	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$57.98</b>	20
				E 01	005 810 000 000 420	Open PO		\$67.99	
	<b>PO#:</b> 19299	<b>Voucher #:</b>	<b>72384</b>	Invoice	<b>Invoice No:</b> 2311-062433	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$67.99</b>	
				E 01	005 810 000 000 420	Open PO		\$29.77	
	<b>PO#:</b> 19299	<b>Voucher #:</b>	<b>72387</b>	Invoice	<b>Invoice No:</b> 2311-062393	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$29.77</b>	
								<b>Check Amount:</b>	<b>\$796.17</b>
0118	chec	105858	5362		<b>HUDL</b>		Check		
				E 01	310 296 320 000 405	Hudl Silver Additional		\$549.00	
				E 01	310 294 210 000 405	Hudl Silver Additional		\$549.00	
	<b>PO#:</b> 19568	<b>Voucher #:</b>	<b>72335</b>	Invoice	<b>Invoice No:</b> h00056515	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,098.00</b>	
								<b>Check Amount:</b>	<b>\$1,098.00</b>
0118	chec	105859	4163		<b>IASC</b>		Check		
				E 01	005 630 000 000 391	FY23 Q4 Tech cost		\$5,842.24	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72322</b>	Invoice	<b>Invoice No:</b> 3540	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$5,842.24</b>	
				E 01	010 630 000 000 305	FY24 OCT SCI Broadband		\$116.67	
				E 01	020 630 000 000 305	FY24 OCT SCI Broadband		\$116.66	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72323</b>	Invoice	<b>Invoice No:</b> 3554	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$233.33</b>	
				E 01	020 211 000 000 394	FY23 PROFESSIONAL SERVICES		\$2,297.74	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72408</b>	Invoice	<b>Invoice No:</b> 3530	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$2,297.74</b>	
								<b>Check Amount:</b>	<b>\$8,373.31</b>

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105860	6355		<b>INTERQUEST DETECTIN CANINES</b>		Check		
				E 01	005 716 000 342 311	Other Contracted Security		\$400.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72324</b>	Invoice	<b>Invoice No:</b> 205NM Oct.2023				<b>Paid Amt: \$400.00</b>
									<b>Check Amount: \$400.00</b>
0118	chec	105861	1279	R	<b>JOHNSON CONTROLS</b>		Check		
				E 06	005 867 000 000 350	Control Repair of no FEC output to Fans 1,3,1		\$1,566.90	
	<b>PO#:</b> 19512	<b>Voucher #:</b>	<b>72336</b>	Invoice	<b>Invoice No:</b> 1-131339779019				<b>Paid Amt: \$1,566.90</b>
									<b>Check Amount: \$1,566.90</b>
0118	chec	105862	01098		<b>JOHNSON TELEPHONE CO</b>		Check		
				E 01	040 810 000 000 320	R4513		\$31.65	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72340</b>	Invoice	<b>Invoice No:</b> R4513-10/23				<b>Paid Amt: \$31.65</b>
				E 01	005 010 000 000 320	R0520		\$609.22	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72341</b>	Invoice	<b>Invoice No:</b> R0520-10/23				<b>Paid Amt: \$609.22</b>
									<b>Check Amount: \$640.87</b>
0118	chec	105863	5965		<b>LOGAN MONROE</b>		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$1,600.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72325</b>	Invoice	<b>Invoice No:</b> 10/30/2023				<b>Paid Amt: \$1,600.00</b>
									<b>Check Amount: \$1,600.00</b>
0118	chec	105864	1457		<b>McMASTER-CARR SUPPLY CO</b>		Check		
				E 01	005 810 000 000 420	coax cable for socre board with shipping		\$58.47	
	<b>PO#:</b> 19519	<b>Voucher #:</b>	<b>72338</b>	Invoice	<b>Invoice No:</b> 15973748				<b>Paid Amt: \$58.47</b>
				E 01	005 810 000 000 410	utility blade pack with case of stanley cutters v		\$88.57	
	<b>PO#:</b> 19547	<b>Voucher #:</b>	<b>72339</b>	Invoice	<b>Invoice No:</b> 16618647				<b>Paid Amt: \$88.57</b>
				E 01	005 810 000 000 420	Irrigation 2 in couplings and Hose with gaskets		\$390.60	
	<b>PO#:</b> 19504	<b>Voucher #:</b>	<b>72390</b>	Invoice	<b>Invoice No:</b> 15389467				<b>Paid Amt: \$390.60</b>
				E 01	005 810 000 000 420	A76 battery with shipping		\$19.92	
	<b>PO#:</b> 19472	<b>Voucher #:</b>	<b>72391</b>	Invoice	<b>Invoice No:</b> 14837491				<b>Paid Amt: \$19.92</b>
									<b>Check Amount: \$557.56</b>
0118	chec	105865	6057		<b>MICHAEL STAPLES</b>		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$500.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72369</b>	Invoice	<b>Invoice No:</b> 10/30/2023				<b>Paid Amt: \$500.00</b>
									<b>Check Amount: \$500.00</b>
0118	chec	105866	4225		<b>MIDWEST BUS PARTS</b>		Check		
				E 03	005 760 000 720 420	CORE CHARGE		\$125.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72385</b>	Credit	<b>Invoice No:</b> 189446CM				<b>Paid Amt: (\$125.00)</b>
				E 03	005 760 000 720 420	Repair Supplies-BUSES		\$566.38	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72386</b>	Invoice	<b>Invoice No:</b> WEB71619				<b>Paid Amt: \$566.38</b>

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105866	4225		<b>MIDWEST BUS PARTS</b>		Check		
				E 03	005 760 000 720 420	Open View Mirror		\$307.80	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72328</b>	Invoice		<b>Invoice No:</b> 190091	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$307.80</b>	
				E 03	005 760 000 720 420	Key Blank for IC Ignition Switch		\$129.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72329</b>	Invoice		<b>Invoice No:</b> 189891	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$129.50</b>	
				E 03	005 760 000 720 420	pana pacific 5-pin nuc		\$166.25	
				E 03	005 760 000 720 420	Accele IC AM/FM W/PA		\$258.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72330</b>	Invoice		<b>Invoice No:</b> 190182	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$424.25</b>	
							<b>Check Amount:</b>	<b>\$1,302.93</b>	
0118	chec	105867	6579		<b>MIL-TEK USA RECYCLING &amp; WASTE SOLUTIONS</b>		Check		
				E 01	005 810 000 000 410	lift trolley 707 with shipping/ / for garbage too l		\$1,573.05	
<b>PO#:</b> 19500	<b>Voucher #:</b>	<b>72337</b>	Invoice		<b>Invoice No:</b> MT23/16629	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,573.05</b>	
							<b>Check Amount:</b>	<b>\$1,573.05</b>	
0118	chec	105868	2905		<b>MN BD OF SCHOOL ADMINISTRATORS</b>		Check		
				E 01	005 020 000 000 820	M.YAKIBCHUK		\$100.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72379</b>	Invoice		<b>Invoice No:</b> 17969	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$100.00</b>	
							<b>Check Amount:</b>	<b>\$100.00</b>	
0118	chec	105869	6129		<b>MN DEPT OF HEALTH</b>		Check		
				E 02	005 770 000 701 820	2024 License Fee		\$700.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72327</b>	Invoice		<b>Invoice No:</b> 2024	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$700.00</b>	
							<b>Check Amount:</b>	<b>\$700.00</b>	
0118	chec	105870	5408		<b>MN DEPT OF HUMAN SERVICES</b>		Check		
				E 01	005 420 000 740 820	FY23 IEP Admin Fee		\$142.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72326</b>	Invoice		<b>Invoice No:</b> 00000764246	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$142.00</b>	
							<b>Check Amount:</b>	<b>\$142.00</b>	
0118	chec	105871	4213	R	<b>NCS PEARSON INC</b>		Check		
				E 01	010 400 000 000 430	0158036336 CELF 5 Record Forms Ages 9-21		\$99.75	
				E 01	010 400 000 000 430	0158658973 PLS-5 Record Forms		\$216.00	
				E 01	010 400 000 000 430	Shipping		\$43.63	
<b>PO#:</b> 19469	<b>Voucher #:</b>	<b>72388</b>	Invoice		<b>Invoice No:</b> 23643590	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$359.38</b>	
							<b>Check Amount:</b>	<b>\$359.38</b>	
0118	chec	105872	03349		<b>REMIT NORTH CENTRAL INTERNATIONAL, LLC</b>		Check		
				E 03	005 760 000 720 350	SWITCH, IGNITION, STANDARD KEY		\$140.22	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72410</b>	Invoice		<b>Invoice No:</b> x226012184:01	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$140.22</b>	
				E 03	005 760 000 720 350	FLANGE AXLE END YOKE		\$277.69	
				E 03	005 760 000 720 350	SEAL OIL PINION		\$86.31	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105872	03349		REMIT NORTH CENTRAL INTERNATIONAL, LLC		Check		
				E 03	005 760 000 720 350 FREIGHT			\$33.81	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72382</b>	Invoice	<b>Invoice No:</b> X226013169:01	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>\$397.81</b>
							<b>Check Amount:</b>		<b>\$538.03</b>
0118	chec	105873	5796		O'REILLY AUTO PARTS		Check		
				E 03	005 760 000 720 420 IGN COIL			\$567.24	
				E 03	005 760 000 720 420 IRIDIUM IX			\$74.46	
				E 03	005 760 000 720 420 VALV ASSY			\$46.79	
				E 03	005 760 000 720 420 PWR BRK BSTR			\$153.57	
				E 03	005 760 000 720 420 CORE CHARGE			\$28.00	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72370</b>	Invoice	<b>Invoice No:</b> 1533-188004	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>\$870.06</b>
				E 03	005 760 000 720 401 Socket Set			\$211.71	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72371</b>	Invoice	<b>Invoice No:</b> 1533-185134	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>\$211.71</b>
				E 03	005 760 000 720 401 Socket Set			\$211.71	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72372</b>	Credit	<b>Invoice No:</b> 1533-186960	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>(\$211.71)</b>
				E 03	005 760 000 720 401 socket			\$15.99	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72373</b>	Invoice	<b>Invoice No:</b> 1533-188105	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>\$15.99</b>
				E 03	005 760 000 720 420 5qt Motor Oil 5W30			\$25.99	
				E 03	005 760 000 720 420 rain-x			\$2.37	
				E 03	005 760 000 720 420 Funnel			\$6.49	
				E 03	005 760 000 720 420 12oz FST			\$0.97	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72374</b>	Invoice	<b>Invoice No:</b> 1533-190384	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>\$35.82</b>
				E 03	005 760 000 720 420 1QT-P/SFLUID			\$10.99	
				E 03	005 760 000 720 420 5 Qt Motor Oil-5W20			\$25.99	
				E 03	005 760 000 720 420 1QT Motor Oil-Syn5-20			\$5.49	
				E 03	005 760 000 720 420 Oil Filter			\$9.60	
				E 03	005 760 000 720 401 Drain Pan			\$45.99	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72375</b>	Invoice	<b>Invoice No:</b> 1533-190815	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>\$98.06</b>
				E 03	005 760 000 720 401 SVC Tablet			\$499.99	
<b>PO#:</b>		<b>Voucher #:</b>	<b>72376</b>	Invoice	<b>Invoice No:</b> 1533-190359	<b>11/10/2023</b>	<b>Paid Amt:</b>		<b>\$499.99</b>
				E 03	005 760 000 720 420 FUEL INJ			\$183.12	
				E 03	005 760 000 720 420 V/C GASKET			\$52.98	
				E 03	005 760 000 720 420 MANIFOLD SET			\$45.71	
				E 03	005 760 000 720 420 VAPOR CANSTR			\$122.74	
				E 03	005 760 000 720 420 WATER PUMP			\$59.47	
				E 03	005 760 000 720 420 TIMING KIT			\$901.01	
				E 03	005 760 000 720 420 FREIGHT			\$20.46	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105873	5796		<b>O'REILLY AUTO PARTS</b>		Check		
				E 03	005 760 000 720 420	RTV SEALANT		\$5.31	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72377</b>	Invoice	<b>Invoice No:</b>	1533-190358	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,390.80</b>	
							<b>Check Amount:</b>	<b>\$2,910.72</b>	
0118	chec	105874	3306		<b>REMIT PEPSI BEVERAGES CO</b>		Check		
				E 01	310 298 311 301 402	Staff Lounge		\$55.70	
				E 01	310 298 114 301 402	Staff Lounge		\$55.70	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72331</b>	Invoice	<b>Invoice No:</b>	95005806	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$111.40</b>	
							<b>Check Amount:</b>	<b>\$111.40</b>	
0118	chec	105875	6595		<b>PETERSON COMPANIES, INC.</b>		Check		
				E 06	005 867 000 384 520	FIELD PROJECT		\$142,405.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72415</b>	Invoice	<b>Invoice No:</b>	53279	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$142,405.00</b>	
							<b>Check Amount:</b>	<b>\$142,405.00</b>	
0118	chec	105876	06636		<b>PINE CONE PRESS CITIZEN</b>		Check		
				E 01	005 110 000 000 380	6 X 9.5 MINUTES		\$741.00	
				E 01	005 110 000 000 380	2X5.75 SPECIAL MTG MINUTES		\$149.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72342</b>	Invoice	<b>Invoice No:</b>	STMT10/31/2023	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$890.50</b>	
				E 04	500 505 000 321 380	EQUIPMENT BIDS		\$182.00	
				E 04	500 505 000 321 380	TRUNK OR TREAT		\$208.00	
				E 04	500 505 000 321 380	EQUIPMENT BIDS		\$169.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72343</b>	Invoice	<b>Invoice No:</b>	STMT 10/31/23 CE	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$559.00</b>	
							<b>Check Amount:</b>	<b>\$1,449.50</b>	
0118	chec	105877	03258		<b>RAPIDS WELDING SUPPLY</b>		Check		
				E 01	020 255 056 000 430	Argon sheilding gas		\$89.90	
				E 01	020 255 056 000 430	Miller Welding board		\$640.00	
				E 01	020 255 056 000 430	Hazmat fee and Labor		\$93.00	
<b>PO#:</b> 19491	<b>Voucher #:</b>	<b>72347</b>	Invoice	<b>Invoice No:</b>	0010115877	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$822.90</b>	
				E 03	005 760 000 720 420	ACETONE		\$18.00	
				E 03	005 760 000 720 420	OXYGEN		\$16.50	
				E 03	005 760 000 720 420	POLY PROPYLENE		\$5.50	
				E 03	005 760 000 720 420	ARGON		\$5.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72348</b>	Invoice	<b>Invoice No:</b>	0030038370	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$45.50</b>	
				E 03	005 760 000 720 420	ACET		\$18.00	
				E 03	005 760 000 720 420	OXYGEN		\$16.50	
				E 03	005 760 000 720 420	POLY PROPYLENE		\$5.50	
				E 03	005 760 000 720 420	ARGON/CO2		\$5.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72349</b>	Invoice	<b>Invoice No:</b>	0030039013	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$45.50</b>	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105877	03258		<b>RAPIDS WELDING SUPPLY</b>		Check		
				E 03	005 760 000 720 420	FINANCE CHARGE		\$13.03	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72350</b>	Invoice		<b>Invoice No:</b> 0010119026	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$13.03</b>	
							<b>Check Amount:</b>	<b>\$926.93</b>	
0118	chec	105878	6594		<b>RATWIK, ROSZAK &amp; MALONEY, P.A.</b>		Check		
				E 01	005 110 000 000 305	Consulting Fees		\$265.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72393</b>	Invoice		<b>Invoice No:</b> 74738	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$265.00</b>	
							<b>Check Amount:</b>	<b>\$265.00</b>	
0118	chec	105879	4486		<b>REGENTS OF THE U OF MINNESOTA</b>		Check		
				E 01	010 640 034 316 305	PRESS Training		\$299.00	
<b>PO#:</b> 19527	<b>Voucher #:</b>	<b>72357</b>	Invoice		<b>Invoice No:</b> 0290070763	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$299.00</b>	
							<b>Check Amount:</b>	<b>\$299.00</b>	
0118	chec	105880	5907		<b>RYAN J WHITE</b>		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$800.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72351</b>	Invoice		<b>Invoice No:</b> 10/30/23	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$800.00</b>	
							<b>Check Amount:</b>	<b>\$800.00</b>	
0118	chec	105881	05304		<b>SANDSTROM'S</b>		Check		
				E 02	005 770 000 705 495	BREAKFAST		\$113.10	
				E 02	005 770 000 701 495	LUNCH		\$152.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72354</b>	Invoice		<b>Invoice No:</b> 480256	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$265.10</b>	
				E 02	005 770 000 705 495	BREAKFAST		\$119.00	
				E 02	005 770 000 701 495	LUNCH		\$277.10	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72355</b>	Invoice		<b>Invoice No:</b> 480574	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$396.10</b>	
							<b>Check Amount:</b>	<b>\$661.20</b>	
0118	chec	105882	4547		<b>SCHOLASTIC BOOK FAIRS</b>		Check		
				E 01	310 298 128 301 402	Elem Lib Activity		\$1,702.63	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72346</b>	Invoice		<b>Invoice No:</b> b5420538fr	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,702.63</b>	
							<b>Check Amount:</b>	<b>\$1,702.63</b>	
0118	chec	105883	4925	R	<b>SCHOOL SPECIALTY LLC</b>		Check		
				E 01	010 203 202 000 401	Quartet DuraMax Porcelain Magnetic Whitebo		\$743.00	
<b>PO#:</b> 19420	<b>Voucher #:</b>	<b>72360</b>	Invoice		<b>Invoice No:</b> 208133125471	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$743.00</b>	
							<b>Check Amount:</b>	<b>\$743.00</b>	
0118	chec	105884	6314		<b>SFM</b>		Check		
				E 01	005 110 000 000 270	Workers Compens		\$2,482.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72352</b>	Invoice		<b>Invoice No:</b> 3143164	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$2,482.00</b>	
							<b>Check Amount:</b>	<b>\$2,482.00</b>	
0118	chec	105885	5418	REMIT	<b>SHI INTERNATIONAL COPR</b>		Check		
				E 01	010 201 000 000 466	Newline TT-7521Q - 75" Diagonal Class Q Ser		\$4,367.70	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105885	5418	REMIT	SHI INTERNATIONAL COPR		Check		
				E 01	010 201 000 000 466	NEWLINE CHROMEBOX POWERED BY CTL		\$798.00	
				E 01	010 201 000 000 466	Newline TrueTouch Mobile Stand EPR8A5050		\$998.00	
				E 01	010 201 000 000 466	Newline - Bracket - for interactive flat panel - s		\$0.00	
				E 01	010 201 000 000 466	Freight - Liftgate Required & Inside Delivery N		\$199.00	
	PO#: 19518	Voucher #: 72353		Invoice	Invoice No: b17553112	11/10/2023	Paid Amt:	\$6,362.70	
							Check Amount:	\$6,362.70	
0118	chec	105886	6514		SYSCO WESTERN MINNESOTA, INC		Check		
				E 02	005 770 000 705 490	BREAKFAST		\$639.85	
				E 02	005 770 000 701 490	LUNCH		\$1,033.43	
	PO#:	Voucher #: 72356		Invoice	Invoice No: 253498823	11/10/2023	Paid Amt:	\$1,673.28	
							Check Amount:	\$1,673.28	
0118	chec	105887	5243		T J TOWING		Check		
				E 03	005 760 000 720 350	winch bus 86 from ditch		\$525.00	
	PO#: 19546	Voucher #: 72361		Invoice	Invoice No: 52313	11/10/2023	Paid Amt:	\$525.00	
							Check Amount:	\$525.00	
0118	chec	105888	6146		TC's FOODS INC		Check		
				E 02	005 770 000 701 490	SOUR CREAM		\$15.90	
	PO#:	Voucher #: 72394		Invoice	Invoice No: 198572	11/10/2023	Paid Amt:	\$15.90	
				E 02	005 770 000 701 490	TOMATOES		\$1.99	
				E 02	005 770 000 701 490	RADISHES		\$2.29	
				E 02	005 770 000 701 490	CUCUMBERS		\$3.00	
	PO#:	Voucher #: 72395		Invoice	Invoice No: 198744	11/10/2023	Paid Amt:	\$7.28	
				E 02	005 770 000 701 490	Food		\$6.32	
	PO#:	Voucher #: 72396		Invoice	Invoice No: 198754	11/10/2023	Paid Amt:	\$6.32	
				E 02	005 770 000 701 490	celery seed		\$2.25	
	PO#:	Voucher #: 72397		Invoice	Invoice No: 198874	11/10/2023	Paid Amt:	\$2.25	
				E 02	005 770 000 701 490	western dressing		\$4.38	
	PO#:	Voucher #: 72398		Invoice	Invoice No: 198888	11/10/2023	Paid Amt:	\$4.38	
				E 02	005 770 000 701 490	CUCUMBERS		\$5.25	
	PO#:	Voucher #: 72399		Invoice	Invoice No: 199029	11/10/2023	Paid Amt:	\$5.25	
				E 02	005 770 000 701 490	LETTUCE		\$64.56	
	PO#:	Voucher #: 72400		Invoice	Invoice No: 199617	11/10/2023	Paid Amt:	\$64.56	
				E 02	005 770 000 701 490	SALSA		\$8.79	
				E 02	005 770 000 701 490	RED ONION		\$2.97	
	PO#:	Voucher #: 72401		Invoice	Invoice No: 199739	11/10/2023	Paid Amt:	\$11.76	
				E 04	500 585 000 362 401	Pumpkins for after school Enrichment activity		\$329.40	
	PO#: 19449	Voucher #: 72402		Invoice	Invoice No: 201431	11/10/2023	Paid Amt:	\$329.40	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105888	6146		<b>TC's FOODS INC</b>		Check		
				E 02	005 770 000 701 490	HAMBURGER BUNS		\$7.78	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72403</b>	Invoice		<b>Invoice No: 200736</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$7.78</b>
				E 02	005 770 000 701 490	SALT		\$2.70	
				E 02	005 770 000 701 490	MILK		\$4.89	
				E 02	005 770 000 701 490	MCCORMICK		\$6.35	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72404</b>	Invoice		<b>Invoice No: 201445</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$13.94</b>
				E 02	005 770 000 701 490	HAMBURGER BUNS		\$23.48	
				E 02	005 770 000 701 490	NATURES CRYSTAL SPRING		\$4.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72405</b>	Invoice		<b>Invoice No: 201567</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$27.98</b>
				E 02	005 770 000 701 490	FOLGERS CLASSIC ROAST		\$5.89	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72406</b>	Invoice		<b>Invoice No: 200677</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$5.89</b>
				E 01	020 605 000 510 490	Food		\$26.07	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72407</b>	Invoice		<b>Invoice No: 201982</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$26.07</b>
				E 02	005 770 000 701 490	RED ONION		\$3.02	
				E 02	005 770 000 701 490	SUGAR		\$10.29	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72416</b>	Invoice		<b>Invoice No: 201631</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$13.31</b>
				E 02	005 770 000 701 401	CASCADE		\$7.85	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72417</b>	Invoice		<b>Invoice No: 201846</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$7.85</b>
				E 02	005 770 000 701 490	LETTUCE		\$6.57	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72418</b>	Invoice		<b>Invoice No: 201986</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$6.57</b>
				E 02	005 770 000 701 401	NAPKINS		\$7.98	
				E 02	005 770 000 701 490	FOLGERS COFFEE		\$5.89	
				E 02	005 770 000 701 490	CREAMER		\$6.69	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72419</b>	Invoice		<b>Invoice No: 202519</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$20.56</b>
								<b>Check Amount:</b>	<b>\$577.05</b>
0118	chec	105889	01099		<b>UPPER LAKES FOODS, INC</b>		Check		
				E 02	005 770 000 705 490	BREAKFAST		\$643.36	
				E 02	005 770 000 701 490	LUNCH		\$950.32	
				E 02	005 770 000 701 401	SUPPLIES		\$78.93	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72359</b>	Invoice		<b>Invoice No: 361934-00</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,672.61</b>
				E 02	005 770 000 701 490	LUNCH		\$178.44	
				E 02	005 770 000 706 490	FARM TO SCHOOL		\$91.46	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72378</b>	Invoice		<b>Invoice No: 361935-00</b>		<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$269.90</b>
								<b>Check Amount:</b>	<b>\$1,942.51</b>
0118	chec	105890	5581		<b>US FOODS INC</b>		Check		
				E 02	005 770 000 705 490	BREAKFAST		\$303.90	
				E 02	005 770 000 701 490	LUNCH		\$1,021.80	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105890	5581		<b>US FOODS INC</b>		<b>Check</b>		
				E 02	005 770 000 701 401	SUPPLIES		\$115.55	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72358</b>	Invoice		<b>Invoice No: 5489217</b>	<b>11/10/2023</b>	<b>Paid Amt:</b>	<b>\$1,441.25</b>	
							<b>Check Amount:</b>	<b>\$1,441.25</b>	
0118	chec	105891	3296		<b>AMAZON.COM</b>		<b>Check</b>		
				E 01	020 630 000 000 401	RayHom A1466 Laptop Replacement Battery f		\$130.23	
				E 01	020 630 000 000 401	10 Pack DataOcean 4GB USB 2.0 Flash Drive		\$35.98	
				E 01	020 630 000 000 401	Energizer MAX AAA Batteries (16 Pack), Triple		\$11.42	
<b>PO#: 19574</b>	<b>Voucher #:</b>	<b>72483</b>	Invoice		<b>Invoice No: 17LC-GT3C-4HTG</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$177.63</b>	
				E 01	040 271 000 317 406	Tumbler with straw Multipack		\$36.99	
				E 01	040 271 000 317 406	Flour Sack Towels		\$14.99	
				E 01	040 271 000 317 406	10 pack make-up bag		\$7.99	
				E 01	040 271 000 317 406	Heat Transfer Vinyl 12x12 Red		\$11.99	
				E 01	040 271 000 317 406	Heat Transfer Vinyl 12x12 black		\$25.98	
				E 01	040 271 000 317 406	vinyl white		\$15.98	
				E 01	040 271 000 317 406	vinyl permanent multi pack		\$33.99	
<b>PO#: 19585</b>	<b>Voucher #:</b>	<b>72484</b>	Invoice		<b>Invoice No: 1M6T-JMGY-1VQW</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$147.91</b>	28
				E 01	005 810 000 000 530	Dyson wet vac model V15S		\$949.00	
<b>PO#: 19562</b>	<b>Voucher #:</b>	<b>72422</b>	Invoice		<b>Invoice No: 1N31-9R7V-4KM4</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$949.00</b>	
				E 01	020 400 000 000 430	B006P1EQIA Exact Index Cardstock, 8.5" x 11		\$64.90	
				E 01	020 400 000 000 430	B07D3BFY6R Timer, Timer for Kids, Kitchen T		\$6.97	
				E 01	020 400 000 000 430	B07WFDZ72L Secura 60-Minute Visual Count		\$18.89	
				E 01	020 400 000 000 430	B0BFZRPFH 2 Pocket Paper Folders, Letter		\$19.99	
				E 01	020 400 000 000 430	B0BX2J1Z2B Colored Cardstock 150 sheets, t		\$24.98	
				E 01	020 400 000 000 430	B0C8H5PM72 Stand White Board - 36 x 24 In		\$78.99	
<b>PO#: 19558</b>	<b>Voucher #:</b>	<b>72423</b>	Invoice		<b>Invoice No: 2G5R-D6NC-1Y77</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$214.72</b>	
				E 05	005 865 000 347 401	Kidde CO detector KN-COB-IC		\$52.69	
<b>PO#: 19557</b>	<b>Voucher #:</b>	<b>72424</b>	Invoice		<b>Invoice No: 1GJP-N9PC-191Q</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$52.69</b>	
				E 01	020 400 000 000 430	B01ETS3HGC Nuova Premium Thermal Lami		\$19.97	
				E 01	020 400 000 000 430	Amazon Shipping Charge		\$6.99	
<b>PO#: 19558</b>	<b>Voucher #:</b>	<b>72425</b>	Invoice		<b>Invoice No: 16HC-JVXC-TG3V</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$26.96</b>	
				E 01	010 216 000 401 401	B01ETS3HGC Nuova Premium Thermal Lami		\$59.25	
				E 01	010 216 000 401 401	Amazon Shipping Charge		\$6.99	
<b>PO#: 19572</b>	<b>Voucher #:</b>	<b>72426</b>	Invoice		<b>Invoice No: 1M6J-97Y7-RNQG</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$66.24</b>	
				E 01	010 408 000 740 433	B0C5Y3J1VH Ear Plugs for Noise Reduction-		\$17.95	
				E 01	010 408 000 740 433	Freight		\$6.99	
<b>PO#: 19533</b>	<b>Voucher #:</b>	<b>72427</b>	Invoice		<b>Invoice No: 1P6P-LDLY-4C77</b>	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$24.94</b>	
				E 01	010 408 000 740 433	B00PM722OI D-FantiX Cyclone Boys 3x3 Spe		\$26.94	
				E 01	010 408 000 740 433	B08VGMVMBP Cool Fidget Spinners Pack To		\$53.94	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105891	3296		<b>AMAZON.COM</b>		<b>Check</b>		
				E 01 010 408 000 740 433	B095XGL3SW Stress Balls Set - 18 Pack - Sti		\$19.95		
				E 01 010 408 000 740 433	B0BGHDYL9D Spiky Hedge Balls Multicolor S		\$22.70		
				E 01 010 408 000 740 433	B0C85V6YQW Jawhock 9 Pack Magnetic Rin		\$9.99		
				E 01 010 408 000 740 433	Amazon Shipping Charge		\$12.97		
	<b>PO#:</b> 19533	<b>Voucher #:</b>	<b>72428</b>	Invoice	<b>Invoice No:</b> 1CGW-1DR1-3PR1	<b>11/27/2023</b>		<b>Paid Amt:</b>	<b>\$146.49</b>
				E 01 010 212 000 000 430	B0BH9CDZKG Lazybug studio Masking Tape		\$18.98		
				E 01 010 212 000 000 430	Amazon Shipping Charge		\$6.99		
	<b>PO#:</b> 19560	<b>Voucher #:</b>	<b>72429</b>	Invoice	<b>Invoice No:</b> 1CXP-GLV1-1FMP	<b>11/27/2023</b>		<b>Paid Amt:</b>	<b>\$25.97</b>
				E 01 020 212 000 000 430	B06WVGQV7X CONDA 12 Pack 11.8" Tabletc		\$65.56		
				E 01 020 212 000 000 430	B085NG4HPC VIVIQUEEN Washi Tape Set, 20		\$32.97		
				E 01 020 212 000 000 430	Amazon Shipping Charge		\$0.00		
	<b>PO#:</b> 19551	<b>Voucher #:</b>	<b>72430</b>	Invoice	<b>Invoice No:</b> 1R9R-CNVW-31VM	<b>11/27/2023</b>		<b>Paid Amt:</b>	<b>\$98.53</b>
				E 01 010 216 000 401 401	B07N5LMSN8 UNO Card Game (2 Pack)		\$29.97		
				E 01 010 216 000 401 401	B07TRCXD52 Secura 7.5 Inch Visual Timer, 6		\$18.89		
				E 01 010 216 000 401 401	B07WFDZ72L Secura 60-Minute Visual Count		\$18.89		
				E 01 010 216 000 401 401	B088WLWSFT Secura 7.5 Inch Visual Timer, t		\$18.89		
				E 01 010 216 000 401 401	B0895S4NWP Secura 60-Minute Visual Count		\$18.89		
				E 01 010 216 000 401 401	B08CSKYHRD Secura 7.5 Inch Visual Timer, t		\$18.89		
				E 01 010 216 000 401 401	B08GKXZLLB Secura 7.5 Inch Visual Timer, 6		\$18.89		
				E 01 010 216 000 401 401	B08HPSCJKG Secura 60-Minute Visual Count		\$18.89		
				E 01 010 216 000 401 401	B08HQ8DHKN Secura 60-Minute Visual Coun		\$18.89		
	<b>PO#:</b> 19564	<b>Voucher #:</b>	<b>72495</b>	Invoice	<b>Invoice No:</b> 16R1-QKWM-JMWQ	<b>11/27/2023</b>		<b>Paid Amt:</b>	<b>\$181.09</b>
								<b>Check Amount:</b>	<b>\$2,112.17</b>
0118	chec	105892	6017		<b>BEMIDJI STATE UNIVERSITY</b>		<b>Check</b>		
				E 01 020 640 000 316 299	S.Mckinney		\$3,094.42		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72518</b>	Invoice	<b>Invoice No:</b> 00010042-spring 24	<b>11/27/2023</b>		<b>Paid Amt:</b>	<b>\$3,094.42</b>
								<b>Check Amount:</b>	<b>\$3,094.42</b>
0118	chec	105893	3892	R	<b>BLICK ART MATERIALS</b>		<b>Check</b>		
				E 01 020 212 000 000 430	Blick Sulphite Drawing Papers - 9" x 12", Whit		\$63.50		
				E 01 020 212 000 000 430	Blick Sulphite 50 lb Drawing Papers - 12" x 18'		\$119.95		
				E 01 020 212 000 000 430	primary yellow half gallon acrylic paint		\$18.86		
	<b>PO#:</b> 19550	<b>Voucher #:</b>	<b>72431</b>	Invoice	<b>Invoice No:</b> 1832155	<b>11/27/2023</b>		<b>Paid Amt:</b>	<b>\$202.31</b>
								<b>Check Amount:</b>	<b>\$202.31</b>
0118	chec	105894	3294		<b>CASS CO HIGHWAY DEPT</b>		<b>Check</b>		
				E 01 005 810 000 000 350	Salt Sand Mix 10yd Chris Leighton		\$268.10		
	<b>PO#:</b> 19489	<b>Voucher #:</b>	<b>72482</b>	Invoice	<b>Invoice No:</b> 10312023	<b>11/27/2023</b>		<b>Paid Amt:</b>	<b>\$268.10</b>
								<b>Check Amount:</b>	<b>\$268.10</b>

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105895	2839		<b>CENTRAL LAKES COLLEGE</b>		Check		
				E 01	020 211 000 000 394	Fall 2023		\$18,000.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72421</b>	Invoice	<b>Invoice No:</b> 00242738	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$18,000.00</b>	
							<b>Check Amount:</b>	<b>\$18,000.00</b>	
0118	chec	105896	3663		<b>CLIMATE MAKERS INC</b>		Check		
				E 06	005 867 000 000 350	Repair Bus Garage Exhaust Fan		\$1,380.00	
	<b>PO#:</b> 19453	<b>Voucher #:</b>	<b>72432</b>	Invoice	<b>Invoice No:</b> 110082	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,380.00</b>	
				E 06	005 867 000 000 350	Boiler repair on 6" supply for flow valve per qu		\$4,200.00	
	<b>PO#:</b> 19445	<b>Voucher #:</b>	<b>72433</b>	Invoice	<b>Invoice No:</b> 110081	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$4,200.00</b>	
				E 06	005 867 000 000 350	Repair toilet in Room D113		\$696.60	
	<b>PO#:</b> 19453	<b>Voucher #:</b>	<b>72434</b>	Invoice	<b>Invoice No:</b> 110107	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$696.60</b>	
				E 06	005 867 000 000 350	MAU Kitchen fan motor replacement		\$1,180.00	
	<b>PO#:</b> 19476	<b>Voucher #:</b>	<b>72435</b>	Invoice	<b>Invoice No:</b> 110106	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,180.00</b>	
							<b>Check Amount:</b>	<b>\$7,456.60</b>	
0118	chec	105897	6513		<b>COLONIAL LIFE</b>		Check		
				B 01	215 032	ER Cafe Plan Payroll Deductions		\$571.46	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72527</b>	Invoice	<b>Invoice No:</b> November 2023	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$571.46</b>	
							<b>Check Amount:</b>	<b>\$571.46</b>	
0118	chec	105898	4397		<b>DELTA DENTAL OF MN</b>		Check		
				E 01	010 203 000 000 291	ELEM RETIREE		\$190.16	
				E 01	020 211 000 000 291	SEC RETIREE		\$92.72	
				E 01	010 050 000 000 291	ADMIN RETIREE		\$140.26	
				B 01	215 046	DISTRICT CONTRIBUTION		\$1,483.14	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72512</b>	Invoice	<b>Invoice No:</b> RIS0005330569	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,906.28</b>	
							<b>Check Amount:</b>	<b>\$1,906.28</b>	
0118	chec	105899	5419		<b>DSC</b>		Check		
				E 01	005 715 000 342 530	Portable XPR3300e VHF 136-174Mhz 5 Watts		\$4,230.00	
				E 01	005 715 000 342 530	Cloning of Each Additional Portable Radio		\$85.00	
				E 01	005 715 000 342 530	Freight		\$20.00	
	<b>PO#:</b> 19549	<b>Voucher #:</b>	<b>72436</b>	Invoice	<b>Invoice No:</b> 2235369	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$4,335.00</b>	
							<b>Check Amount:</b>	<b>\$4,335.00</b>	
0118	chec	105900	6596		<b>HEIDI MARIE ERICKSON</b>		Check		
				E 04	500 505 000 321 305	GNOME CLASS		\$385.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>72437</b>	Invoice	<b>Invoice No:</b> 11132023	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$385.00</b>	
							<b>Check Amount:</b>	<b>\$385.00</b>	
0118	chec	105901	03788	R	<b>HILLYARD/HUTCHINSON</b>		Check		
				E 01	005 810 000 000 410	6 Brute Dolly trash can		\$474.00	
				E 01	005 810 000 000 410	HIL15014 Wave urinal screen		\$26.00	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105901	03788	R	HILLYARD/HUTCHINSON		Check		
				E 01	005 810 000 000 410	urinal cakes case		\$68.56	
	PO#: 19513	Voucher #:	72496	Invoice	Invoice No: 605296002	11/27/2023	Paid Amt:	\$568.56	
				E 01	005 810 000 000 530	Equipment Purchased		\$2,339.43	
	PO#:	Voucher #:	72517	Invoice	Invoice No: 605303901	11/27/2023	Paid Amt:	\$2,339.43	
								<b>Check Amount:</b>	<b>\$2,907.99</b>
0118	chec	105902	01052		HOLKERS DO IT BEST LUMBER		Check		
				E 01	020 255 056 000 430	Cedar Lumber for Cemetery Project		\$166.94	
	PO#: 19599	Voucher #:	72497	Invoice	Invoice No: 2311-062494	11/27/2023	Paid Amt:	\$166.94	
				E 01	020 255 000 000 430	Open P.O. For Carpentry Shed Project		\$19.73	
	PO#: 19599	Voucher #:	72498	Invoice	Invoice No: 2311-062873	11/27/2023	Paid Amt:	\$19.73	
				E 01	020 255 000 000 430	Open P.O. for shop supplies		\$46.52	
	PO#: 19452	Voucher #:	72499	Invoice	Invoice No: 2311-062873A	11/27/2023	Paid Amt:	\$46.52	
				E 01	020 255 000 000 430	Open P.O. For Carpentry Shed Project		\$32.82	
	PO#: 19599	Voucher #:	72500	Invoice	Invoice No: 2311-062782	11/27/2023	Paid Amt:	\$32.82	
				E 01	020 255 000 000 430	open P.O. for Carpentry Shed Materials		\$80.96	
	PO#: 19599	Voucher #:	72501	Invoice	Invoice No: 2311-062632	11/27/2023	Paid Amt:	\$80.96	
				E 01	020 255 000 000 430	SHOP SUPPLIES		\$34.35	
	PO#:	Voucher #:	72502	Invoice	Invoice No: 2311-062982	11/27/2023	Paid Amt:	\$34.35	
				E 01	020 255 000 000 430	Open P.O. for Carpentry Shed Project		\$22.08	
	PO#: 19599	Voucher #:	72503	Invoice	Invoice No: 2311-063021	11/27/2023	Paid Amt:	\$22.08	
				E 04	500 582 806 000 401	2 x 6 x 8' Cedar		\$83.52	
				E 04	500 582 806 000 401	2 x 4 x 10' Cedar		\$37.02	
	PO#: 19599	Voucher #:	72504	Invoice	Invoice No: 2311-062565	11/27/2023	Paid Amt:	\$120.54	
				E 04	500 582 806 000 401	2 x 6 x 8' Cedar		\$83.52	
				E 04	500 582 806 000 401	2 x 4 x 10' Cedar		\$37.02	
	PO#: 19599	Voucher #:	72505	Invoice	Invoice No: 2311-062493	11/27/2023	Paid Amt:	\$120.54	
				E 01	005 810 000 000 420	Open PO		\$19.57	
	PO#: 19299	Voucher #:	72506	Invoice	Invoice No: 2311-062623	11/27/2023	Paid Amt:	\$19.57	
								<b>Check Amount:</b>	<b>\$664.05</b>
0118	chec	105903	6249		HORACE MANN LIFE INSURANCE CO		Check		
				E 01	005 020 000 000 230	M.YAKIBCHUK		\$259.50	
	PO#:	Voucher #:	72493	Invoice	Invoice No: 0525146330-2024	11/27/2023	Paid Amt:	\$259.50	
								<b>Check Amount:</b>	<b>\$259.50</b>
0118	chec	105904	5952		INDIGO SIGNWORKS INC		Check		
				E 01	310 292 110 000 401	1000 point signage		\$226.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105904	5952		INDIGO SIGNWORKS INC		Check		
				E 01	310 292 110 000 401	Freight		\$17.71	
	PO#: 19375	Voucher #: 72441		Invoice	Invoice No: 99407	11/27/2023		Paid Amt: \$243.71	
								Check Amount:	\$243.71
0118	chec	105905	6398		INDUSTRIAL LUBRICANT COMPANY		Check		
				E 03	005 760 000 720 420	BULK 5W40		\$2,574.00	
	PO#:	Voucher #: 72485		Invoice	Invoice No: M23510-IN	11/27/2023		Paid Amt: \$2,574.00	
								Check Amount:	\$2,574.00
0118	chec	105906	5140		INSTITUTE FOR ENVIRONMENTAL ASSESSMENT		Check		
				E 05	005 865 000 352 305	Bleacher Cert Due Aug23		\$2,300.00	
	PO#: 19316	Voucher #: 72439		Invoice	Invoice No: 00050413	11/27/2023		Paid Amt: \$2,300.00	
				E 05	005 865 000 352 305	8 site visits		\$2,325.00	
	PO#: 19316	Voucher #: 72440		Invoice	Invoice No: 00050564	11/27/2023		Paid Amt: \$2,325.00	
								Check Amount:	\$4,625.00
0118	chec	105907	6597		JULIE BRIERLEY		Check		
				E 04	500 585 000 332 185	THANKSGIVING CRAFT		\$90.13	
	PO#:	Voucher #: 72442		Invoice	Invoice No: THANKSGIVING CRAFT	11/27/2023		Paid Amt: \$90.13	
				E 04	500 585 000 332 185	PUMPKIN CARVING		\$115.88	
	PO#:	Voucher #: 72443		Invoice	Invoice No: PUMPKIN CARVING	11/27/2023		Paid Amt: \$115.88	
								Check Amount:	\$206.01
0118	chec	105908	5358		L&M SUPPLY INC		Check		
				E 01	020 255 000 000 430	Open P.O. for shop supplies		\$21.97	
	PO#: 19451	Voucher #: 72444		Invoice	Invoice No: 11619987WSID	11/27/2023		Paid Amt: \$21.97	
				E 01	020 255 000 000 430	Open P.O. for shop supplies		\$139.01	
	PO#: 19451	Voucher #: 72445		Invoice	Invoice No: 11619984WSID	11/27/2023		Paid Amt: \$139.01	
								Check Amount:	\$160.98
0118	chec	105909	01095		LAKE COUNTRY POWER		Check		
				E 01	005 810 000 000 332	ECFE BUILDING		\$787.00	
	PO#:	Voucher #: 72446		Invoice	Invoice No: 90000206-10/1-11/1	11/27/2023		Paid Amt: \$787.00	
				E 01	005 810 000 000 332	MAIN SCHOOL		\$13,642.00	
	PO#:	Voucher #: 72447		Invoice	Invoice No: 900002023-11/2023	11/27/2023		Paid Amt: \$13,642.00	
				E 01	005 810 000 000 332	FOOTBALL LIGHTS		\$72.00	
	PO#:	Voucher #: 72448		Invoice	Invoice No: 10000176-11/2023	11/27/2023		Paid Amt: \$72.00	
				E 01	005 810 000 000 332	FOOTBALL LIGHTS		\$96.00	
	PO#:	Voucher #: 72449		Invoice	Invoice No: 10000175-11/2023	11/27/2023		Paid Amt: \$96.00	
				E 01	005 810 000 000 332	BOILER HOUSE		\$7,906.00	
	PO#:	Voucher #: 72450		Invoice	Invoice No: 90000204/205-11/2023	11/27/2023		Paid Amt: \$7,906.00	
								Check Amount:	\$22,503.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105910	5223		<b>MADISON NATIONAL LIFE</b>		Check		
				B 01	215 036	Ltd Insurance Withholding Payable-Dist		\$1,115.76	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72510</b>	Invoice		<b>Invoice No:</b> DEC 2023	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,115.76</b>	
							<b>Check Amount:</b>	<b>\$1,115.76</b>	
0118	chec	105911	1095		<b>MARCO TECHNOLOGIES LLC</b>		Check		
				E 01	005 110 371 000 580	DISTRICT		\$773.37	
				E 01	010 203 202 000 580	ELEMENTARY		\$773.37	
				E 01	020 211 000 000 580	SECONDARY		\$773.38	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72453</b>	Invoice		<b>Invoice No:</b> 515173367	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$2,320.12</b>	
							<b>Check Amount:</b>	<b>\$2,320.12</b>	
0118	chec	105912	1457		<b>McMASTER-CARR SUPPLY CO</b>		Check		
				E 05	005 865 000 347 401	PPE per IEA notes SV 4 4-12-23 with shipping		\$586.14	
<b>PO#:</b> 19556	<b>Voucher #:</b>	<b>72451</b>	Invoice		<b>Invoice No:</b> 16819552	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$586.14</b>	
				E 01	005 810 000 000 410	3 trash cans with shipping		\$115.44	
<b>PO#:</b> 19567	<b>Voucher #:</b>	<b>72509</b>	Invoice		<b>Invoice No:</b> 17593935	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$115.44</b>	
							<b>Check Amount:</b>	<b>\$701.58</b>	
0118	chec	105913	4225		<b>MIDWEST BUS PARTS</b>		Check		
				E 03	005 760 000 720 350	Drivers Seat Used		\$450.00	
				E 03	005 760 000 720 350	Arm Rest		\$101.60	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72520</b>	Invoice		<b>Invoice No:</b> 191717	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$551.60</b>	
							<b>Check Amount:</b>	<b>\$551.60</b>	
0118	chec	105914	06184		<b>MINNESOTA NORTH COLLEGE</b>		Check		
				E 01	020 211 000 000 394	HOPE BLACKBURN - FALL 2023		\$2,835.60	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72507</b>	Invoice		<b>Invoice No:</b> FALL 2023	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$2,835.60</b>	
							<b>Check Amount:</b>	<b>\$2,835.60</b>	
0118	chec	105915	2591		<b>NEVCO SCOREBOARD CO</b>		Check		
				E 01	005 810 000 000 350	ELEM gym South socreboard repairs not conn		\$1,500.00	
<b>PO#:</b> 19529	<b>Voucher #:</b>	<b>72481</b>	Invoice		<b>Invoice No:</b> 0000255665	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,500.00</b>	
							<b>Check Amount:</b>	<b>\$1,500.00</b>	
0118	chec	105916	03349		<b>REMIT NORTH CENTRAL INTERNATIONAL, LLC</b>		Check		
				E 03	005 760 000 720 350	Repairs/Maintenance		\$488.40	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72438</b>	Invoice		<b>Invoice No:</b> R226001861:01	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$488.40</b>	
							<b>Check Amount:</b>	<b>\$488.40</b>	
0118	chec	105917	4065		<b>NORTHERN STAR COOPERATIVE</b>		Check		
				E 03	005 760 000 720 444	DIESEL		\$7,981.12	
				E 03	005 760 000 720 441	GASOLINE		\$2,231.65	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72467</b>	Invoice		<b>Invoice No:</b> STMT 10/31/23	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$10,212.77</b>	
							<b>Check Amount:</b>	<b>\$10,212.77</b>	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105918	5439		<b>NOR-TRAN INC</b>		Check		
				E 01	310 292 130 733 360	Cross Country		\$1,124.00	
				E 01	310 296 310 733 360	Volleyball		\$5,537.25	
				R 01	020 250 270 809 096	Future Forest Stewards Field trip		\$544.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72452</b>	Invoice	<b>Invoice No:</b>	1954	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$7,205.25</b>	
							<b>Check Amount:</b>	<b>\$7,205.25</b>	
0118	chec	105919	5651		<b>OFFICE OF MNIT SERVICES</b>		Check		
				E 01	005 810 000 000 320	Telephone		\$76.61	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72528</b>	Invoice	<b>Invoice No:</b>	W23100682	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$76.61</b>	
							<b>Check Amount:</b>	<b>\$76.61</b>	
0118	chec	105920	5796		<b>O'REILLY AUTO PARTS</b>		Check		
				E 03	005 760 000 720 420	5 Gal gear lube		\$159.99	
				E 03	005 760 000 720 420	silicone		\$21.98	
				E 03	005 760 000 720 420	Spring compr		\$54.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72521</b>	Invoice	<b>Invoice No:</b>	1533-192237	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$236.96</b>	
				E 03	005 760 000 720 420	Booster Asy		\$209.14	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72522</b>	Invoice	<b>Invoice No:</b>	1533-192064	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$209.14</b>	
				E 03	005 760 000 720 420	HAMMER		\$45.99	
				E 03	005 760 000 720 420	PULLER		\$89.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72523</b>	Invoice	<b>Invoice No:</b>	1533-189250	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$135.98</b>	
				E 03	005 760 000 720 420	CAPSULE		\$95.49	
				E 03	005 760 000 720 420	LIGHT SOCKET		\$74.90	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72454</b>	Invoice	<b>Invoice No:</b>	1533-191307	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$170.39</b>	
							<b>Check Amount:</b>	<b>\$752.47</b>	
0118	chec	105921	4632		<b>PEMBERTON SORLIE RUFER &amp;</b>		Check		
				E 01	005 110 000 000 305	Consulting Fees		\$792.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72466</b>	Invoice	<b>Invoice No:</b>	163	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$792.00</b>	
							<b>Check Amount:</b>	<b>\$792.00</b>	
0118	chec	105922	5276		<b>PERRIN MOBILE MEDICAL</b>		Check		
				E 03	005 760 000 720 430	TESTING		\$180.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72508</b>	Invoice	<b>Invoice No:</b>	8202	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$180.00</b>	
							<b>Check Amount:</b>	<b>\$180.00</b>	
0118	chec	105923	04532		<b>POPPLERS MUSIC INC</b>		Check		
				E 01	020 258 105 000 350	A35105 TRUMPET REPAIR		\$84.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72514</b>	Invoice	<b>Invoice No:</b>	2736878	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$84.00</b>	
				E 01	020 258 105 000 350	YAMAHA CLARINET SRL#20430		\$133.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72515</b>	Invoice	<b>Invoice No:</b>	2736857	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$133.00</b>	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105923	04532		<b>POPPLERS MUSIC INC</b>		Check		
				E 01 020 258	105 000 350 CREDIT			\$49.80	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72516</b>		Credit	<b>Invoice No:</b> 2782050	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>(\$49.80)</b>
				E 01 020 258	105 000 430 Srl # 88464 Gemeinhardt 4RSH Piccolo Repai			\$45.00	
<b>PO#:</b> 19588	<b>Voucher #:</b>	<b>72475</b>		Invoice	<b>Invoice No:</b> 2803159	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$45.00</b>
				E 01 020 258	105 000 430 RSMC028 Santa the Barbarian - Concert Banc			\$50.00	
<b>PO#:</b> 19588	<b>Voucher #:</b>	<b>72476</b>		Invoice	<b>Invoice No:</b> 2797902	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$50.00</b>
				E 01 310 298	410 301 402 Srl # 65067 Bach 36 Trombone repair			\$174.00	
<b>PO#:</b> 19588	<b>Voucher #:</b>	<b>72477</b>		Invoice	<b>Invoice No:</b> 2795135	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$174.00</b>
				E 01 310 298	410 301 402 Srl # 466817 Yamaha YBB105WC 3/4 Tuba re			\$3.50	
<b>PO#:</b> 19588	<b>Voucher #:</b>	<b>72478</b>		Invoice	<b>Invoice No:</b> 2795137	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$3.50</b>
				E 01 020 258	105 000 430 04005127 Blizzard Blues - Concert Band (she			\$45.00	
<b>PO#:</b> 19588	<b>Voucher #:</b>	<b>72479</b>		Invoice	<b>Invoice No:</b> 2799136	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$45.00</b>
				E 01 020 258	105 000 430 98-B1390 Starsplitter Fanfare - Concert Band			\$56.95	
<b>PO#:</b> 19588	<b>Voucher #:</b>	<b>72480</b>		Invoice	<b>Invoice No:</b> 2800186	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$56.95</b>
								<b>Check Amount:</b>	<b>\$541.65</b>
0118	chec	105924	05304		<b>SANDSTROM'S</b>		Check		
				E 02 005 770	000 705 495 BREAKFAST			\$33.00	
				E 02 005 770	000 701 495 LUNCH			\$55.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72487</b>		Invoice	<b>Invoice No:</b> 482752	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$88.50</b>
				E 02 005 770	000 705 495 BREAKFAST			\$132.00	
				E 02 005 770	000 701 495 LUNCH			\$222.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72488</b>		Invoice	<b>Invoice No:</b> 482321	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$354.00</b>
				E 02 005 770	000 705 495 BREAKFAST			\$115.50	
				E 02 005 770	000 701 495 LUNCH			\$214.38	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72489</b>		Invoice	<b>Invoice No:</b> 481939	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$329.88</b>
				E 02 005 770	000 705 495 BREAKFAST			\$10.88	
				E 02 005 770	000 701 495 LUNCH			\$111.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72455</b>		Invoice	<b>Invoice No:</b> 481157	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$121.88</b>
				E 02 005 770	000 705 495 BREAKFAST			\$99.00	
				E 02 005 770	000 701 495 LUNCH			\$259.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72456</b>		Invoice	<b>Invoice No:</b> 481422	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$358.00</b>
								<b>Check Amount:</b>	<b>\$1,252.26</b>
0118	chec	105925	5418		<b>REMIT SHI INTERNATIONAL COPR</b>		Check		
				E 01 010 630	000 000 401 Chrome OS Management Console - License -			\$62.00	
<b>PO#:</b> 19565	<b>Voucher #:</b>	<b>72460</b>		Invoice	<b>Invoice No:</b> B17590255	<b>11/27/2023</b>	<b>Paid Amt:</b>		<b>\$62.00</b>
								<b>Check Amount:</b>	<b>\$62.00</b>
0118	chec	105926	5941		<b>SOURCEWELL</b>		Check		
				E 01 010 640	034 316 305 Fastbridge Train the Trainer			\$120.00	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105926	5941		<b>SOURCEWELL</b>		<b>Check</b>		
				E 01	010 640 034 316 305	FASTBRIDGE TRAIN THE TRAINER VIRTUA	\$75.00		
				E 01	010 640 034 316 305	LICENSE RENEWAL-E.DIEDRICH	\$1.00		
				E 01	010 640 034 316 305	PRINCIPAL NOURISHMENT-GREEN	\$10.00		
				E 01	020 640 034 316 305	PRINCIPAL NOURISHMENT	\$10.00		
				E 01	020 640 034 316 305	SHIFTING THE BALANCE FOR UPPER ELEI	\$10.00		
				E 01	020 640 034 316 305	EDUCATOR SUMMIT-MONROE	\$30.00		
				E 01	020 640 034 316 305	EDUCATOR SUMMIT-YAKIBUCHUK	\$15.00		
				E 01	010 640 034 316 305	EDUCATOR SUMMIT-YAKIBCHUK	\$15.00		
				E 01	010 640 034 316 305	EC Fall Conference	\$28.00		
				E 01	010 640 034 316 305	Consulting Fees	\$0.00		
<b>PO#:</b>	19343	<b>Voucher #:</b>	72524	Invoice	<b>Invoice No:</b> INV00002492	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$314.00</b>	
				E 01	020 640 034 316 305	New Teacher Academy	\$280.00		
				E 01	010 640 034 316 305	New Teacher Academy	\$280.00		
<b>PO#:</b>	19374	<b>Voucher #:</b>	72525	Invoice	<b>Invoice No:</b> inv00002492-1	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$560.00</b>	
				E 01	010 050 000 000 366	Paraprofessional Professional Development D	\$105.00		
<b>PO#:</b>	19368	<b>Voucher #:</b>	72526	Invoice	<b>Invoice No:</b> INV00002492-2	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$105.00</b>	36
							<b>Check Amount:</b>	<b>\$979.00</b>	
0118	chec	105927	6412		<b>SOUTHSIDE TIRE &amp; AUTO, LLC</b>		<b>Check</b>		
				E 03	005 760 000 720 350	make and replace brake lines.	\$1,837.68		
<b>PO#:</b>	19577	<b>Voucher #:</b>	72465	Invoice	<b>Invoice No:</b> 38045	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,837.68</b>	
							<b>Check Amount:</b>	<b>\$1,837.68</b>	
0118	chec	105928	6514		<b>SYSCO WESTERN MINNESOTA, INC</b>		<b>Check</b>		
				E 02	005 770 000 705 490	BREAKFAST	\$153.41		
				E 02	005 770 000 701 490	LUNCH	\$1,121.23		
				E 02	005 770 000 701 401	SUPPLIES	\$84.74		
<b>PO#:</b>		<b>Voucher #:</b>	72457	Invoice	<b>Invoice No:</b> 253503516	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,359.38</b>	
				E 02	005 770 000 701 490	LUNCH	\$111.60		
<b>PO#:</b>		<b>Voucher #:</b>	72458	Invoice	<b>Invoice No:</b> 253503517	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$111.60</b>	
				E 02	005 770 000 705 490	BREAKFAST	\$145.70		
				E 02	005 770 000 701 490	LUNCH	\$1,139.24		
<b>PO#:</b>		<b>Voucher #:</b>	72459	Invoice	<b>Invoice No:</b> 253509292	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,284.94</b>	
				E 02	005 770 000 705 490	BREAKFAST	\$344.32		
				E 02	005 770 000 701 490	LUNCH	\$959.74		
				E 02	005 770 000 701 490	SUPPLIES	\$110.19		
<b>PO#:</b>		<b>Voucher #:</b>	72492	Invoice	<b>Invoice No:</b> 253514378	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,414.25</b>	
							<b>Check Amount:</b>	<b>\$4,170.17</b>	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	105929	6512		<b>THELEN HEATING &amp; ROOFING, INC</b>		Check		
				E 01	005 810 013 160 520 Bldg Construction			\$27,428.90	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72519</b>	Invoice	<b>Invoice No:</b>	APP#5	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$27,428.90</b>	
							<b>Check Amount:</b>	<b>\$27,428.90</b>	
0118	chec	105930	6476		<b>UHS PREMIUM BILLING</b>		Check		
				E 01	010 203 000 000 291 ELEM RETIREE			\$1,601.47	
				E 01	020 211 000 000 291 SEC RETIREE			\$671.93	
				E 01	010 050 000 000 291 ADMIN RETIREE			\$855.67	
				B 01	215 031 DISTRICT CONTRIBUTION			\$36,700.42	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72511</b>	Invoice	<b>Invoice No:</b>	686370700427	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$39,829.49</b>	
							<b>Check Amount:</b>	<b>\$39,829.49</b>	
0118	chec	105931	01099		<b>UPPER LAKES FOODS, INC</b>		Check		
				E 02	005 770 000 705 490 BREAKFAST			\$385.07	
				E 02	005 770 000 701 490 LUNCH			\$298.25	
				E 02	005 770 000 706 490 FARM TO SCHOOL			\$134.70	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72462</b>	Invoice	<b>Invoice No:</b>	365129-00	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$818.02</b>	
				E 02	005 770 000 706 490 FARM TO SCHOOL			\$182.92	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72463</b>	Invoice	<b>Invoice No:</b>	365132-00	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$182.92</b>	
				E 02	005 770 000 705 490 BREAKFAST			\$181.72	
				E 02	005 770 000 701 490 LUNCH			\$372.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72464</b>	Invoice	<b>Invoice No:</b>	368392-00	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$554.71</b>	
				E 02	005 770 000 706 490 FARM TO SCHOOL			\$142.65	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72490</b>	Invoice	<b>Invoice No:</b>	371929-00	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$142.65</b>	
				E 02	005 770 000 705 490 BREAKFAST			\$495.37	
				E 02	005 770 000 701 490 LUNCH			\$727.35	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72491</b>	Invoice	<b>Invoice No:</b>	371954-00	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,222.72</b>	
							<b>Check Amount:</b>	<b>\$2,921.02</b>	
0118	chec	105932	5581		<b>US FOODS INC</b>		Check		
				E 02	005 770 000 705 490 BREAKFAST			\$118.60	
				E 02	005 770 000 701 490 LUNCH			\$576.89	
				E 02	005 770 000 701 401 SUPPLIES			\$100.03	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72461</b>	Invoice	<b>Invoice No:</b>	5664593	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$795.52</b>	
				E 02	005 770 000 705 490 BREAKFAST			\$482.09	
				E 02	005 770 000 701 490 LUNCH			\$199.06	
				E 02	005 770 000 701 490 SUPPLIES			\$22.91	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72486</b>	Invoice	<b>Invoice No:</b>	5841211	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>\$704.06</b>	
				E 02	005 770 000 705 490 BREAKFAST			\$22.17	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72468</b>	Credit	<b>Invoice No:</b>	5982986	<b>11/27/2023</b>	<b>Paid Amt:</b>	<b>(\$22.17)</b>	

## ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	105932	5581		<b>US FOODS INC</b>		<b>Check</b>
				E 02 005 770 000 701 490	LUNCH	\$23.05	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72469</b>	Credit	<b>Invoice No:</b>	5904713	<b>11/27/2023</b>	<b>Paid Amt: (\$23.05)</b>
				E 02 005 770 000 701 401	SUPPLIES	\$180.70	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72470</b>	Invoice	<b>Invoice No:</b>	3730207	<b>11/27/2023</b>	<b>Paid Amt: \$180.70</b>
				E 02 005 770 000 705 490	BREAKFAST	\$6.02	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72471</b>	Invoice	<b>Invoice No:</b>	5936765	<b>11/27/2023</b>	<b>Paid Amt: \$6.02</b>
				E 02 005 770 000 705 490	BREAKFAST	\$3.16	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72472</b>	Credit	<b>Invoice No:</b>	5985878	<b>11/27/2023</b>	<b>Paid Amt: (\$3.16)</b>
				E 02 005 770 000 701 401	SUPPLIES	\$5.84	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72473</b>	Invoice	<b>Invoice No:</b>	4796121	<b>11/27/2023</b>	<b>Paid Amt: \$5.84</b>
				E 02 005 770 000 705 490	Food	\$6.42	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72474</b>	Credit	<b>Invoice No:</b>	5979815	<b>11/27/2023</b>	<b>Paid Amt: (\$6.42)</b>
<b>Check Amount:</b>							<b>\$1,637.34</b>
0118	chec	105933	6489		<b>VSP INSURANCE CO. (CT)</b>		<b>Check</b>
				B 01 215 032	DISTRICT CONTRIBUTION	\$43.42	
<b>PO#:</b>	<b>Voucher #:</b>	<b>72513</b>	Invoice	<b>Invoice No:</b>	819251689	<b>11/27/2023</b>	<b>Paid Amt: \$43.42</b>
<b>Check Amount:</b>							<b>\$43.42</b>
<b>Report Total:</b>							<b>\$487,294.88</b>

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 515

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2023

## **515 PROTECTION AND PRIVACY OF PUPIL RECORDS**

***[Note: School districts are required by statute to have a policy addressing these issues.]***

### **I. PURPOSE**

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

### **II. GENERAL STATEMENT OF POLICY**

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. 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;
- d. personally identifiable data which references religion, race, color, social position, or nationality; or
- e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.

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."

**[Note: The federal definition includes all of the types of information specifically referenced by state and or federal law as directory information. The federal definition applies to information requests by military recruiting officers, as set out in Article XI below.]**

**The Minnesota definition imposes additional restrictions upon the types of information that may be designated as directory information.**

**A school district may choose not to designate some or all of the enumerated information as directory information. A school district also may add to the list of directory information, as long as the added data is not information that generally would be**

**deemed as an invasion of privacy or information that references the student's religion, race, color, social position, or nationality. Federal law now allows a school district to specify that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. The identity of those parties and/or purposes should be identified. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. Designation of directory information is an important policy decision for the local school board who must balance not only the privacy interests of the student against public disclosure but also the additional administrative requirements such restrictions on disclosures will place on the school district.]**

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 *[designate title and actual name of individual]*.

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.

***[Note: School districts may wish to reference police liaison officers in the definition of a "school official." Depending on the circumstances of the relationship, this may be added in subpart (d) of the definition or in a new subpart (e). Caution should be used to ensure that police liaison officers are considered "school officials" only when performing duties as a police liaison officer and that they are trained as to their obligations pursuant to this policy. Consultation with the school district's legal counsel is recommended.]***

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" 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, *[insert the following if the school district has a policy regarding Staff Notification of Violent Behavior by Students]* 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.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological 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.

**VII. RELEASE OF DIRECTORY INFORMATION**

A. Classification 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.

**[Note: This section became effective on the day following final enactment (May 19, 2023). Beginning on the effective date, a student's personal contact information subject to this section must be treated as private educational data under Minnesota Statutes, section 13.32, regardless of whether that contact information was previously designated as directory information under Minnesota Statutes, section 13.32, subdivision 5].**

~~Directory information is public except as provided herein.~~

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. ~~Prior to such disclosure the school district shall:~~

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 ~~public-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.

***[Note: Federal law allows a school district to specify that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. If the school district chooses to impose these limitations, it is advisable to add a new paragraph VII.C.1.d. that specifies that disclosures of directory information will be limited to specific parties and/or for specific purposes and identify those parties and/or purposes. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. This is an important policy decision for the local school board which must balance not only the privacy interests of the student against public disclosure, but also the additional administrative requirements such restrictions will place on the school district.]***

2. 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.
3. 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.
4. 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 responsible authority 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 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 responsible authority [*designate title of individual, i.e., building principal*] in writing by [*date*] 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. Redisclosure

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. Redisclosure 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 redisclosure is made based upon a court order or lawfully issued subpoena.

***[Note: 42 United States Code section§ 14071 was repealed. School districts should retain this statutory reference, however, as it remains a reference in FERPA and the Minnesota Government Data Practices Act and still may apply to individuals required to register prior to the repeal of this law.]***

### 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**

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 responsible authority 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.

***[Note: While Section XIII.E.1. does not apply to requests for or disclosures of directory information under Section VII. of this policy, to the extent the school district chooses to limit the disclosure of directory information to specific parties, for specific purposes, or both, it is advisable that records be kept to identify the party to whom the disclosure was made and/or purpose for the disclosure.]***

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 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 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 *[designate title and actual name of individual]*.
- 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. § 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)

## PUBLIC NOTICE

Independent School District No. \_\_\_\_\_ gives notice to parents of students currently in attendance in the District, and eligible students currently in attendance in the District, of their rights regarding pupil records.

1. Parents and eligible students are hereby informed that they have the following rights:
  - a. That a parent or eligible student has a right to inspect and review the student's education records within 45 days after the day the request for access is received by the school district. A parent or eligible student should 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. The parent or eligible student will be notified of the time and place where the records may be inspected;
  - b. 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 rights. A parent or eligible student may ask the school district to amend a record that they believe is inaccurate or misleading. The request shall be in writing, identify the item the parent or eligible student believes to be inaccurate, misleading, or in violation of the privacy rights of the student, shall state the reason for this belief, and shall specify the correction the parent or eligible student wishes the school district to make. The request shall be signed by the parent or eligible student. If the school district decides not to amend the record as requested by the parent or eligible student, the school district will notify the parent or eligible student of the decision and advise him or her of the right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing;
  - c. 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 disclosures without consent;
  - d. That the school district may disclose education records to other school officials within the school district if the school district has determined they have legitimate educational interests. For purposes of such disclosure, a "school official" is a person employed by the school district as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or other employee; a person serving on the school board; a person or company with whom the school district has consulted to perform a specific task (such as an attorney, auditor, medical consultant, therapist, public information officer, or data practices compliance official); or a parent or student serving on an official committee, such as a disciplinary or grievance committee; or any individual assisting a school official in the performance of his or her tasks. A school official has a "legitimate educational interest" if the individual needs to review an education record in order to fulfill his or her professional responsibility and includes, but is not limited to, an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, and student health and welfare and the ability to respond to a request for educational data;

- e. That the school district forwards education records on request to a school or post-secondary educational institution 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, including information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, suspension and expulsion information pursuant to 20 U.S.C. § 7917, part of the federal Every Student Succeeds Act *[insert the following bracketed phrase if the school district has a policy regarding Staff Notification of Violent Behavior by Students]* [and data regarding a student’s history of violent behavior,] and any disposition order which adjudicates the student as delinquent for committing an illegal act on school district property and certain other illegal acts;
- f. 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 20 U.S.C. § 1232g and the rules promulgated thereunder. The name and address of the office that administers the Family Education Rights and Privacy Act is:

Family Policy Compliance Office  
 U.S. Department of Education  
 400 Maryland Avenue S.W.  
 Washington, D.C. 20202-8520

[optional]

- g. That the parent or eligible student has a right to obtain a copy of the school district’s policy regarding the protection and privacy of pupil records; and

[optional]

- h. That copies of the school district’s policy regarding the protection and privacy of school records are located at \_\_\_\_\_ *[insert location]*.

[optional]

- 2. Independent School District No. \_\_\_\_\_ has adopted a school board policy in order to comply with state and federal laws regarding education records. The policy does the following:

- a. It classifies records as public, private, or confidential.
- b. It establishes procedures and regulations to permit parents or students to inspect and review a student’s education records. These procedures include the method of determining fees for copies, a listing of the locations of these education records, and the identity of the individuals in charge of the records.
- c. It establishes procedures and regulations to allow parents or students to request the amendment of a student’s education records to ensure that the records are not inaccurate, misleading, or otherwise in violation of the student’s privacy rights.
- d. It establishes procedures and regulations for access to and disclosure of education records.
- e. It establishes procedures and regulations for safeguarding the privacy of education records and for obtaining prior written consent of the parent or student when required prior to disclosure.

3. Copies of the school board policy and accompanying procedures and regulations are available to parents and students upon written request to the Superintendent.
4. Pursuant to applicable law, Independent School District No. \_\_\_\_\_ gives notice to parents of students currently in attendance in the school district, and eligible students currently in attendance in the school district, of their rights regarding "directory information."

"Directory information" includes the following information relating to a student: the student's name; ~~address; telephone number; electronic mail address~~; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status; participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; the most recent educational agency or institution attended by the student; and other similar information. "Directory information" also includes the name, address, and telephone number of the student's parent(s). "Directory information" does not include a student's social security number or a student's identification number (ID) if the ID 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, password, or other factor known or possessed only by the authorized user. It also does not include identifying information on a student's religion, race, color, social position, or nationality.

***[Note: The definition of directory information is found on page 515-2 of the school district's policy. This definition includes all of the types of information specifically referenced by state and federal law as directory information. A school district may choose not to include some or all of the enumerated information as directory information. A school district also may add to the list of directory information, as long as the added data is not information that generally would be deemed as an invasion of privacy or information that references the student's religion, race, color, social position, or nationality. A school district also may specify in this section that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. The identity of those parties and/or purposes should be identified. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. Designation of directory information is an important policy decision for the local school board which must balance not only the privacy interests of the student against public disclosure but also the additional administrative requirements such restrictions on disclosures will place on the school district.]***

- a. **THE INFORMATION LISTED ABOVE SHALL BE PUBLIC INFORMATION WHICH THE SCHOOL DISTRICT MAY DISCLOSE FROM THE EDUCATION RECORDS OF A STUDENT OR INFORMATION REGARDING A PARENT.**
- b. **SHOULD THE PARENT OF A STUDENT OR THE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT EXCEPT TO SCHOOL OFFICIALS AS PROVIDED UNDER FEDERAL LAW.**
- c. **IN ORDER TO MAKE ANY OR ALL OF THE DIRECTORY INFORMATION LISTED ABOVE "PRIVATE" (I.E., SUBJECT TO CONSENT PRIOR TO**

**DISCLOSURE), THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE BUILDING PRINCIPAL WITHIN THIRTY (30) DAYS AFTER THE DATE OF THE LAST PUBLICATION OF THIS NOTICE. THIS WRITTEN REQUEST MUST INCLUDE THE FOLLOWING INFORMATION:**

- (1) NAME OF STUDENT AND PARENT, AS APPROPRIATE;**
- (2) HOME ADDRESS;**
- (3) SCHOOL PRESENTLY ATTENDED BY STUDENT;**
- (4) PARENT'S LEGAL RELATIONSHIP TO STUDENT, IF APPLICABLE;**
- (5) SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH IS NOT TO BE MADE PUBLIC WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT.**

5. Pursuant to applicable law, Independent School District No. \_\_\_\_\_ hereby gives notice to parents of students and eligible students in grades 11 and 12 of their rights regarding release of information to military recruiting officers and post-secondary educational institutions. The school district must release the names, addresses, [electronic mail address \(which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiters only\)](#), 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. Data released to military recruiting officers under this provision 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 and cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.

**SHOULD THE PARENT OF A STUDENT OR THE ELIGIBLE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS WITHOUT PRIOR CONSENT.**

**IN ORDER TO REFUSE THE RELEASE OF THIS INFORMATION WITHOUT PRIOR CONSENT, THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE RESPONSIBLE AUTHORITY, [DESIGNATE TITLE OF INDIVIDUAL, I.E., BUILDING PRINCIPAL], BY [INSERT DATE] EACH YEAR. THIS 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 WITHOUT PRIOR CONSENT;
- (7) SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH ARE NOT TO BE RELEASED TO THE PUBLIC, INCLUDING MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS.

***Notice: Refusal to release the above information to military recruiting officers and post-secondary educational institutions alone does not affect the school district's release of directory information to the public, including military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in the Directory Information section of this notice also must be followed. If you do not want your child's or eligible student's directory information released to military recruiting officers or post-secondary educational institutions, you also must notify the school district that you do not want this directory information released to any member of the public, including military recruiting officers and post-secondary educational institutions.***

INDEPENDENT SCHOOL DISTRICT NO. \_\_\_\_\_  
\_\_\_\_\_, MINNESOTA

Dated: \_\_\_\_\_

\_\_\_\_\_  
Chair

**[Note: The use of this form requesting information about specific activities or behavior is mandated by statute. In addition, the school district is required to maintain such requests and a record of any release in the student's file.]**

**JUVENILE JUSTICE SYSTEM  
REQUEST FOR INFORMATION**

Family Educational Rights and Privacy Act  
Minnesota Government Data Practices Act, Minn. Stat. § 13.32, Subds. 3(i) and 8(b)

**DATE/TIME OF REQUEST:** \_\_\_\_\_

**TO:** \_\_\_\_\_  
(Superintendent of school district or chief administrative officer of school)

**FROM:** \_\_\_\_\_  
(Requester's name/agency)

**STUDENT:** \_\_\_\_\_

**BASIS FOR REQUEST:**

- \_\_\_\_\_ Juvenile delinquency investigation/prosecution
- \_\_\_\_\_ Child protection assessment/investigation
- \_\_\_\_\_ Investigation/filing of CHIPS or delinquency petition

**REASON FOR REQUEST:** (Requester must describe why information regarding existence of the data marked below is necessary to effectively serve the student)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**RESPONSE TO REQUEST:**

The school must indicate whether it has data on the student that document any activity or behavior marked by the requester.

**INFORMATION REQUESTED:** (mark all that apply)    **RESPONSE PROVIDED:** (yes / no)

Indicate whether you have data that document the student's:

\_\_\_\_\_ Use of a controlled substance, alcohol, or tobacco \_\_\_\_\_

- \_\_\_\_\_ Assaultive or threatening conduct as defined in Minn. Stat. § 13.32, Subd. 8 \_\_\_\_\_
- \_\_\_\_\_ Possession or use of weapons or look-alike weapons \_\_\_\_\_
- \_\_\_\_\_ Theft \_\_\_\_\_
- \_\_\_\_\_ Vandalism and damage to property \_\_\_\_\_

**CERTIFICATION:** The undersigned certifies that he or she is a member of the juvenile justice system. The requested data are needed by the juvenile justice system so it may effectively serve, prior to adjudication, the student whose records are released. The undersigned will not disclose the information received to any other party, except as provided under state law, without prior written consent as required by Code of Federal Regulations, title 34, section 99.38(b). The undersigned further certifies that he or she understands that, by signing this request, he or she is subject to the penalties in Minn. Stat. § 13.09.

\_\_\_\_\_  
Signature/Title

***[Note: A principal or chief administrative officer of a school who receives such a request to disclose information about a student to the juvenile justice system shall, to the extent permitted by federal law, notify the student’s parent or guardian by certified mail of the request to disclose information before disclosing the information. If the student’s parent or guardian notifies the principal or chief administrative officer within ten (10) days of receiving the certified notice that the parent or guardian objects to the disclosure, the principal or chief administrative officer must not disclose the information. The principal or chief administrative officer 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 principal or chief administrative officer must respond to the data request.]***

Adopted: 12/3/97  
Revised: 8/21/03, 04/20/06  
Reviewed: 10/09/18

Independent School District #118 Policy 608

## **608 INSTRUCTIONAL SERVICES — SPECIAL EDUCATION**

***[Note: The provisions of this policy substantially reflect statutory and regulatory requirements.]***

### **I. PURPOSE**

The purpose of this policy is to set forth the position of the school board on the need for special educational services on the part of some students in the school district.

### **II. GENERAL STATEMENT OF POLICY**

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

### **III. RESPONSIBILITIES**

- A. The school board accepts its responsibility to identify, evaluate and provide special education and related services for disabled children who are properly the responsibility of the school district and who meet the criteria to qualify for special instruction and services as set forth in Minnesota and federal law.
- B. The school district shall ensure that all qualified disabled children are provided the special education and related services which are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the school district shall participate in such interagency activities in compliance with applicable federal and state law.

**Legal References:** Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 125A.02 (Definition of Child with a Disability)  
Minn. Stat. §§ 125A.027, 125A.03, 125A.08, 125A.15, and 125A.29  
(District Obligations)

20 U.S.C. 1400 *et. seq.* (Individuals with Disabilities Education Improvement Act of 2004)

**Cross References:** MSBA/MASA Model Policy 402 (Disability Nondiscrimination)  
MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individual Education Programs)  
MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 608

Orig. 1995

Revised: \_\_\_\_\_

Rev. 202209

## 608 INSTRUCTIONAL SERVICES – SPECIAL EDUCATION

**[Note: The provisions of this policy substantially reflect statutory and regulatory requirements.]**

### I. PURPOSE

The purpose of this policy is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

### II. GENERAL STATEMENT OF POLICY

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

### III. RESPONSIBILITIES

- A. The school board accepts its responsibility to identify, evaluate, and provide special education and related services for disabled children who are properly the responsibility of the school district and who meet the criteria to qualify for special education and related services as set forth in Minnesota and federal law.
- B. The school district shall ensure that all qualified children with a disability are provided special education and related services that are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the school district shall participate in such interagency activities in compliance with applicable federal and state law.

#### **Legal References:**

Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 125A.02 (~~Definition of~~ Child with a Disability Defined)  
Minn. Stat. §§ 125A.027, (Rulemaking)  
Minn. Stat. § 125A.03 (Special Instruction for Children with a Disability),  
Minn. Stat. § 125A.08, (Individualized Education Programs)  
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility), and  
Minn. Stat. § 125A.29 (Responsibilities of County Boards and School  
Boards)District Obligations)  
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Improvement  
Act of 2004)

#### **Cross References:**

MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)  
MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)  
MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

## **609 RELIGION**

### **I. PURPOSE**

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

### **II. GENERAL STATEMENT OF POLICY**

- A. The school district shall neither promote nor disparage any religious belief or non belief. Instead, the school district encourages all students and employees to have appreciation for and tolerance of each other's views.
- B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.
- C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.
- D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.
- E. The historical and contemporary values and the origin of various religions, holidays, customs and beliefs may be explained in an unbiased and nonsectarian manner.

### **III. RESPONSIBILITY**

- A. It shall be the responsibility of the superintendent to ensure that the study of religious materials, customs, beliefs and holidays in the school district is in keeping with the following guidelines:
  - 1. The proposed activity must have a secular purpose.
  - 2. The primary objective of the activity must be one that neither advances nor inhibits religion.
  - 3. The activity must not foster excessive governmental relationships with religion.
  - 4. Notwithstanding the foregoing guidelines, reasonable efforts will be made to accommodate any student who wishes to be excused from attendance at school for the purpose of religious instruction or observance of religious holidays.

- B. The superintendent is granted authority to develop and present for school board review and approval directives and guidelines for the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and guidelines shall be attached as an addendum to this policy.

**Legal References:** U.S. Constitution, First Amendment  
Minn. Stat. § 120A.22, Subd. 12(3) (Compulsory Instruction)  
Minn. Stat. § 120A.35 (Absence from School for Religious Observance)  
Lemon v. Kurtzman, 403 U.S.602, 91 S.Ct. 2105, 29 L.Ed.2d 745 (1971)  
Child Evangelism Fellowship v. Minneapolis Special District No. 1, 690 F.3d 996 (8th Cir. 2012)  
Florey v. Sioux Falls Sch. Dist. 49-5, 619 F.2d 1311 (8th Cir.) *cert. denied*, 449 U.S. 987, 101 S.Ct. 409, 66 L.Ed.2d 251 (1980)  
Stark v. Independent Sch. Dist. No. 640, 123F.3d 1068 (8th Cir.) *cert. denied*, 118 S.Ct. 1560, 140 L.Ed. 2d 792 (1997)  
Minn. Op. Atty Gen. 169-J (Feb. 14, 1968)  
Minn. Op. Atty Gen. 169-K (Oct. 21, 1949)  
Minn. Op. Atty Gen. No. 63 (1940)  
Minn. Op. Atty Gen. No. 120 (1924)  
Minn. Op. Atty Gen. No. 121 (1924)

**Cross References:**MSBA Model Policy 801 (Equal Access to Facilities of Secondary Schools)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 609

Orig. 1995

Revised: \_\_\_\_\_

Rev. 202200

## **609 RELIGION**

### **I. PURPOSE**

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

### **II. GENERAL STATEMENT OF POLICY**

- A. The school district shall neither promote nor disparage any religious belief or nonbelief. Instead, the school district encourages all students and employees to have appreciation for and tolerance of each other's views.
- B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.
- C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.
- D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.
- E. The historical and contemporary values and the origin of various religions, holidays, customs, and beliefs may be explained in an unbiased and nonsectarian manner.

### **III. RESPONSIBILITY**

- A. The superintendent shall be responsible for ensuring that the study of religious materials, customs, beliefs, and holidays in the school district is in keeping with the following guidelines:
  - 1. The proposed activity must have a secular purpose.
  - 2. The primary objective of the activity must be one that neither advances nor inhibits religion.
  - 3. The activity must not foster excessive governmental relationships with religion.
  - 4. Notwithstanding the foregoing guidelines, reasonable efforts ~~will~~ must be made to accommodate any student who wishes to be excused from ~~attendance at school for the purpose of religious instruction or a curricular activity for a religious observance. observance of religious holidays. The school district must provide annual notice to parents of this policy.~~
- B. The superintendent is granted authority to develop and present for school board review and approval directives and guidelines for the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and

guidelines shall be attached as an addendum to this policy.

- Legal References:** U. S. Const., amend. I  
Minn. Stat. § 120A.22, Subd. 12(3) (Compulsory Instruction)  
Minn. Stat. § 120A.35 (Absence ~~F~~from School for Religious Observance)  
Minn. Stat. § 121A.10 (Moment of Silence)  
*Good News Club v. Milford Central School*, 533 U.S. 98, ~~121 S.Ct. 2093, 150 L.Ed.2d 151~~ (2001)  
*Santa Fe Indep. Sch. Dist. v. Doe*, 530 U.S. 290, ~~120 S.Ct. 2266~~ (2000)  
*Tangipahoa Parish Bd. of Educ. v. Freiler*, 530 U.S. 1251, ~~120 S.Ct. 2706~~ (2000)  
*Lemon v. Kurtzman*, 403 U.S. 602, ~~91 S.Ct. 2105, 29 L.Ed.2d 745~~ (1971)  
*Child Evangelism Fellowship v. Minneapolis Special Sch. Dist. No. 1*, 690 F.3d 996 (8<sup>th</sup> Cir. 2012)  
*Wigg v. Sioux Falls Sch. Dist.*, 382 F.3d 807 (8<sup>th</sup> Cir. 2004)  
*Doe v. School Dist. of City of Norfolk*, 340 F.3d 605 (8<sup>th</sup> Cir. 2003)  
*Stark v. Independent Sch. Dist. No. 640*, 123 F.3d 1068 (8<sup>th</sup> Cir. 1997)  
*Florey v. Sioux Falls Sch. Dist. 49-5*, 619 F.2d 1311 (8<sup>th</sup> Cir. 1980)  
*Roark v. South Iron R-1 Sch. Dist.*, 573 F.3d 556 (8<sup>th</sup> Cir. 2009)  
*Child Evangelism Fellowship v. Elk River Area Sch. Dist. No. 728*, 599 F.Supp.2d 1136 (D. Minn. 2009)  
*LeVake v. Independent Sch. Dist. No. 656*, 625 N.W.2d 502 (Minn. App. 2001)  
Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)  
Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)  
Minn. Op. Atty. Gen. 63 (1940)  
Minn. Op. Atty. Gen. 120 (1924)  
Minn. Op. Atty. Gen. 121 (1924)
- Cross References:** MSBA/MASA Model Policy 801 (Equal Access to School Facilities)

*Adopted: 12/3/97*  
*Revised: 8/21/03, 4/3/09, 10/22/13*

*Independent School District # 118 Policy 610*

*Reviewed: 10/09/18*

## **610 FIELD TRIPS**

### **I. PURPOSE**

The purpose of this policy is to provide guidelines for student trips and to identify the general process to be followed for review and approval of trip requests.

### **II. GENERAL STATEMENT OF POLICY**

The general expectation of the school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three general areas:

#### **A. Instructional Trips.**

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal, and shall be financed by school district funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips. (Minn. Stat. § 123B.37, Prohibited Fees)

#### **B. Supplementary Trips.**

This category pertains to those trips in which students voluntarily participate and which usually take place outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested. (Minn. Stat. § 123B.36 (Authorized Fees))

#### **C. Extended Trips.**

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary, and must be requested well in advance of the planned activity. An extended trip request form must be completed and approved at each level: student, principal, superintendent, and school board. Exceptions to the approval policy may

be granted or expedited to accommodate emergencies or contingencies (e.g. tournament competition).

2. The school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

### **III. REGULATIONS**

- A. Rules of conduct and discipline for students and employees shall apply to all student trip activity.
- B. The school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.
- C. Transportation shall be furnished through a commercial carrier or school-owned vehicle. In the event a private vehicle is approved for use, a certificate of insurance must be on file in the school district office and such use must be approved in accordance with Policy 710, Extracurricular Transportation.

**Legal References:** Minn. Stat. § 123B.36 (Authorized Fees)  
Minn. Stat. § 123B.37 (Prohibited Fees)  
Minn. Stat. § 123B.49 (Cocurricular and Extracurricular Activities; Insurance)  
*Sonkowsky v. Board of Educ.*, 2002 WL 535078, 2002 U.S. Dist. LEXIS 6197 (D. Minn. 2002) (unpublished)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 423 (Employee-Student Relationships)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 707 (Transportation of Public School Students)  
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)  
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 610

Revised: \_\_\_\_\_

Orig. 1995

Rev. 2012

## **610 FIELD TRIPS**

### **I. PURPOSE**

The purpose of this policy is to provide guidelines for student trips and to identify the general process to be followed for review and approval of trip requests.

### **II. GENERAL STATEMENT OF POLICY**

The general expectation of the school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three general areas:

#### **A. Instructional Trips**

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal and shall be financed by school district funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips. (~~Minnesota Statutes section Minn. Stat. § 123B.37, Prohibited Fees~~)

#### **B. Supplementary Trips**

This category pertains to those trips in which students voluntarily participate and which usually take place outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested. (~~Minn. Stat. § Minnesota Statutes section 123B.36, Authorized Fees~~)

#### **C. Extended Trips**

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary and must be requested well in advance of the planned activity. An ~~extended trip~~ request form must be completed and approved at each level: student, principal, superintendent, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g., tournament competition).

2. The school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

### III. REGULATIONS

- A. Rules of conduct and discipline for students and employees shall apply to all student trip activity.
- B. The school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.
- C. Transportation shall be furnished through a commercial carrier or school-owned vehicle. ~~In the event a private vehicle is approved for use, a certificate of insurance must be on file in the school district office and such use must be approved in accordance with Policy 710, Extracurricular Transportation.~~
- D. An employee may use a personal vehicle to transport staff or personal property for purposes of a field trip upon prior, written approval from administration.
- E. An employee must not use a personal vehicle to transport one or more students for purposes of a field trip.
  1. If immediate transportation of a student is required due to an emergency or unforeseen circumstance, such as the illness or injury of a child, and the transportation does not constitute regular or scheduled transportation, a personal vehicle may be used. To the extent a personal vehicle is used, the vehicle must be properly registered and insured.
  2. An employee must obtain preapproval by administration of student transportation by a personal vehicle, pursuant to Section III.E.1, if practicable. If preapproval by administration of use of a personal vehicle cannot be obtained in a reasonable time given the circumstances, an employee shall report the relevant facts and circumstances justifying the need for use of a personal vehicle to administration as soon as practicable. The relevant facts and circumstances for use of a personal vehicle shall be documented by administration.

### IV. SCHOOL BOARD REVIEW

The superintendent shall at least annually report to the school board upon the utilization of trips under this policy.

**Legal References:** Minn. Stat. § 123B.36 (Authorized Fees)  
Minn. Stat. § 123B.37 (Prohibited Fees)  
Minn. Stat. § 123B.49 ~~-(Cocurricular and~~ Extracurricular Activities;

Insurance)

[Minn. Stat. § 169.011, Subd. 71\(a\) \(Definitions\) of a School Bus](#)

[Minn. Stat. § 169.454, Subd. 13 \(Type III Vehicle Standards – Exemption\)](#)

*Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721*, 327 F.3d 675 (8<sup>th</sup> Cir. 2003)

*Lee v. Pine Bluff Sch. Dist.*, 472 F.3d 1026 (8<sup>th</sup> Cir. 2007)

**Cross References:**

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)

MSBA/MASA Model Policy 423 (Employee – Student Relationships)

MSBA/MASA Model Policy 506 (Student Discipline)

MSBA/MASA –Model Policy 707 (Transportation of Public School Students)

MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)

MSBA/MASA Model Policy 710 (Extracurricular Transportation)

Adopted: 12/3/97 Independent School District #118 Policy 611  
Revised: 7/20/00, 3/17/05, 04/20/06, 11/21/12, 10/09/18

## **611 HOME SCHOOLING**

*[Note: The provisions of this policy substantially reflect statutory requirements.]*

### **I. PURPOSE**

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

### **II. GENERAL STATEMENT OF POLICY**

The Compulsory Attendance Law (Minn. Stat. § 120A.22) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship. (Minn. Stat. § 120A.22, Subd. 1)

### **III. CONDITIONS FOR HOME SCHOOLING**

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in Minn. Stat. § 120A.22.

### **IV. IMMUNIZATION**

The parent or guardian of a home-schooled child shall submit statements as required by Minn. Stat. § 121A.15, Subds. 1, 2, 3 4, and 12 on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 the first year of home schooling in Minnesota and the grade 7 year.. (Minn. Stat. § 121A.15, Subd. 8)

### **V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS**

Upon formal request as required by law, the school district will provide textbooks, individualized instructional or cooperative learning materials, software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided in Minn. Stat. § 123B.42 and Minn. Rules Ch. 3540. The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to Minn. Stat. §§ 123B.40-123B.48 for this purpose. If curriculum has both physical and electronic components, the school district will, at the request of the student or the student's parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

### **VI. PUPIL SUPPORT SERVICES**

Upon formal request as required by law, the school district will provide pupil support services in the form of health services and counseling and guidance services to a home-schooled child as provided by Minn. Stat. § 123B.44 and Minn. Rules Ch. 3540. The school district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to Minn. Stat. §§ 123B.40-123B.48 for any of these purposes.

## VII. EXTRACURRICULAR ACTIVITIES

Resident pupils who receive instruction in a home school (where five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same basis as other public school students. (Minn. Stat. §§ 123B.36, Subd. 1, and 123B.49, Subd. 4)

## VIII. SHARED TIME PROGRAMS

Enrollment in class offerings of the school district.

- A. A home-schooled child who is a resident of the school district may enroll in classes in the school district as a shared time pupil on the same basis as other nonpublic school students. The provisions of this policy shall not be determinative of whether the school district allows the enrollment of any pupils on a shared-time basis.
- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

*[Note: The provisions of Article VIII. - Shared Time Programs do not make a determination as to whether Shared Time Programs should be offered to any pupil. However, it is required that home-schooled children be treated the same as all other nonpublic school children.]*

## IX. OPTIONAL COOPERATIVE ARRANGEMENTS

### A. Activities

- 1. Minnesota State High School League sponsored activities (where six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school which is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League Bylaw 403.00. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State

High School League in accordance with the rules of the Minnesota State High School League.

- b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
  - c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.
2. Non-Minnesota State High School League activities where six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school board to participate in the activity and the payment of any activity fees associated with the activity. However home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school board.

**B. Transportation Services**

1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
2. The school board of the school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

***Legal References:*** Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 123B.49 (Cocurricular and Extracurricular Activities)  
Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)  
Minn. Stat. § 123B.36 (School Boards May Require Fees)  
Minn. Stat. § 123B.41 (Definitions)  
Minn. Stat. § 123B.42 (Textbooks, Individual Instruction Material, Standard Tests)  
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)  
Minn. Stat. § 123B.86 (Equal Treatment - Transportation)  
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)  
Minn. Rules Ch. 3540 (Textbooks, Individualized Instruction Materials,

Standardized Tests)

***Cross References:*** MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA/MASA Model Policy 510 (School Activities)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 611

Orig. 1996

Revised: \_\_\_\_\_

Rev. 202219

## **611 HOME SCHOOLING**

***[Note: The provisions of this policy substantially reflect statutory requirements.]***

### **I. PURPOSE**

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

### **II. GENERAL STATEMENT OF POLICY**

The Compulsory Attendance Law (~~Minn. Stat. §~~[Minnesota Statutes section 120A.22](#)) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship. (~~Minn. Stat. § 120A.22, Subd. 1~~)

### **III. CONDITIONS FOR HOME SCHOOLING**

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in [Minnesota Statutes section](#)~~Minn. Stat. §~~ 120A.22.

### **IV. IMMUNIZATION**

The parent or guardian of a home-schooled child shall submit statements as required by ~~Minn. Stat. §~~[Minnesota Statutes section 121A.15](#), Subds. 1, 2, 3, 4, and 12, on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 of the first year of home schooling in Minnesota and the grade 7 year. (~~Minn. Stat. § 121A.15, Subd. 8~~)

### **V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS**

Upon formal request, as required by law, the school district will provide textbooks (including a teacher's edition, guide, or other materials that accompany a textbook when the edition, guide, or materials are packaged physically or electronically with textbooks for student use), individualized instructional or cooperative learning materials (including teacher materials that accompany pupil materials), software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided ~~in Minn. Stat. § 123B.42 and Minn. Rules Ch. 3540 under state law.~~ The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to ~~Minn. Stat. §§ 123B.40-123B.48 state law~~ for this purpose. If curriculum has both physical and electronic components, the school district will, at the request of the student or the student's parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

### **VI. PUPIL SUPPORT SERVICES**

Upon formal request, as required by law, the school district will provide pupil support services in the form of health services and counseling and guidance services to a home-schooled child as provided ~~by Minn. Stat. § 123B.44 and Minn. Rules Ch. 3540 under state law.~~ The school

district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to ~~Minn. Stat. §§ 123B.40-123B.48 for any of these purposes.state law.~~

## VII. EXTRACURRICULAR ACTIVITIES

Resident pupils who receive instruction in a home school (in which five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same basis as other public school students. ~~(Minn. Stat. §§ 123B.36, Subd. 1, and 123B.49, Subd. 4)~~

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- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

***[Note: The provisions of Article VIII. - Shared Time Programs do not ~~make a determination as to determine~~ whether Shared Time Programs should be offered to any pupil. However, home-schooled children are required to be treated the same as all other nonpublic school children.]***

## IX. OPTIONAL COOPERATIVE ARRANGEMENTS

### A. Activities

1. Minnesota State High School League-sponsored activities (in which six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school that is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League ~~Bylaw 403.00~~bylaws. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State High School League in accordance with the rules of the Minnesota State High School League.
- b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
- c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.

2. Non-Minnesota State High School League activities in which six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school board to participate in the activity and the payment of any activity fees associated with the activity. However, home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school board.

B. Transportation Services

1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
2. The school board of the school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

**Legal References:**

Minn. Stat. § 120A.22 (Compulsory Instruction)  
 Minn. Stat. § 120A.24 (Reporting)  
 Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
 Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)  
 Minn. Stat. § 123B.36 (~~School Boards May Require~~ Authorized Fees)  
 Minn. Stat. § 123B.41 (Definitions)  
 Minn. Stat. § 123B.42 (Textbooks;~~L7~~ Individual Instruction or Cooperative Learning Material;~~L7~~ Standard Tests)  
 Minn. Stat. § 123B.44 (Provision of Pupil Support Services)  
 Minn. Stat. § 123B.49 (~~Cocurricular and~~ Extracurricular Activities; Insurance)  
 Minn. Stat. § 123B.86 (Equal Treatment - Transportation)  
 Minn. Stat. § 123B.92 (Transportation Aid Entitlement)  
 Minn. Stat. § 124D.03 (Enrollment Options Program)  
 Minn. Rules Ch. 3540 (~~Textbooks, Individualized Instruction Materials, Standardized Tests~~)Nonpublic Schools)

**Cross References:**

MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
 MSBA/MASA Model Policy 510 (School Activities)

**Independent School District No. 118  
Remer, Minnesota**

**Communications Letter**

**June 30, 2023**

**Independent School District No. 118**  
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## Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

To the School Board and Management  
Independent School District No. 118  
Remer, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ended June 30, 2023, 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, 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 basic 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 over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. The significant deficiency identified is stated within this letter.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated December 4, 2023, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the School Board, management and others within the District, and state oversight agencies the scope of our testing of internal controls and the results of that testing. Accordingly, this communication is not intended to be and should not be used by anyone other than these specified parties.

*BergankDV, Ltd.*

St. Cloud, Minnesota  
December 4, 2023

**Independent School District No. 118**  
**Significant Deficiency**

**Lack of Segregation of Accounting Duties**

The District has a lack of segregation of accounting duties due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process and report financial data consistent with the assertions of management in the basic financial statements.

Management and the School Board are aware of this condition and have taken certain steps to compensate for the lack of segregation but due to the number of staff needed to properly segregate all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. However, the District must remain aware of this situation and should continually monitor the accounting system, including changes that occur. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct. We recommend management, along with the School Board, remain aware of this condition, and implement segregation of duties or independent review whenever practical and cost effective.

## **Independent School District No. 118 Required Communication**

We have audited the basic 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 advise you of the following matters related to our audit.

### **Our Responsibility in Relation to the Basic Financial Statement Audit**

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

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

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

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audit financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

### **Our Responsibility in Relation to *Government Auditing Standards***

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

**Independent School District No. 118  
Required Communication**

**Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)**

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

**Planned Scope and Timing of the Audit**

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

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

**Significant Risks Identified**

We have identified the following significant risks of material misstatement:

- Management Override of Controls – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Misappropriation of Assets – If duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made by the District. In addition, generally this results in less review taking place as transactions are recorded in the financial statements.
- Improper Revenue Recognition – Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.

## **Independent School District No. 118 Required Communication**

### **Qualitative Aspects of the District's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

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

Depreciation – Management's estimate of the depreciation is based on the useful life of an asset, as determined by management, using the straight-line method to obtain yearly depreciation.

General Education and Special Education Aid – General Education Aid is an estimate until average daily membership (ADM) values are final. Since this is normally not done until after the reporting deadline, this Aid is an estimate. Special Education Aid is also dependent upon ADM value; however, in addition to those, this Aid is dependent on the availability of funds and complex formulas that are finalized after reporting deadlines.

Total Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB, and Deferred Inflows of Resources Related to OPEB – These balances are based on an actuarial study using the estimates of future obligations of the District for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions, and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

Lease Liability and Right-to-Use Lease Assets – These balances are based on estimates and judgments determined by the District related to the discount rate, lease term, and lease payments.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

**Independent School District No. 118  
Required Communication**

**Qualitative Aspects of the District's Significant Accounting Practices (Continued)**

*Financial Statement Disclosures*

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

**Significant Difficulties Encountered during the Audit**

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

**Uncorrected and Corrected Misstatements**

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. We identified the following uncorrected misstatement of the financial statements. Management has determined its effect is immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole and each opinion unit.

- Subscription based information technology arrangement assets and liability are understated

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

**Disagreements with Management**

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

**Representations Requested from Management**

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

**Management's Consultations with Other Accountants**

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

## **Independent School District No. 118 Required Communication**

### **Other Significant Matters, Findings, or Issues**

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

### **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

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

With respect to the supplementary information accompanying the financial statements, 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 basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

**Independent School District No. 118  
Financial Analysis**

The following pages provide graphic representation of select data pertaining to the financial position and operations of the District for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours.

**Average Daily Membership and Pupil Units**

The largest single funding source for Minnesota school districts is basic General Education Aid. Each year, the State 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 ADM. Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

<u>Year</u>	<u>General Education Aid Formula Allowance</u>	
	<u>Amount</u>	<u>Percent Increase</u>
2014	\$ 5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

\* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

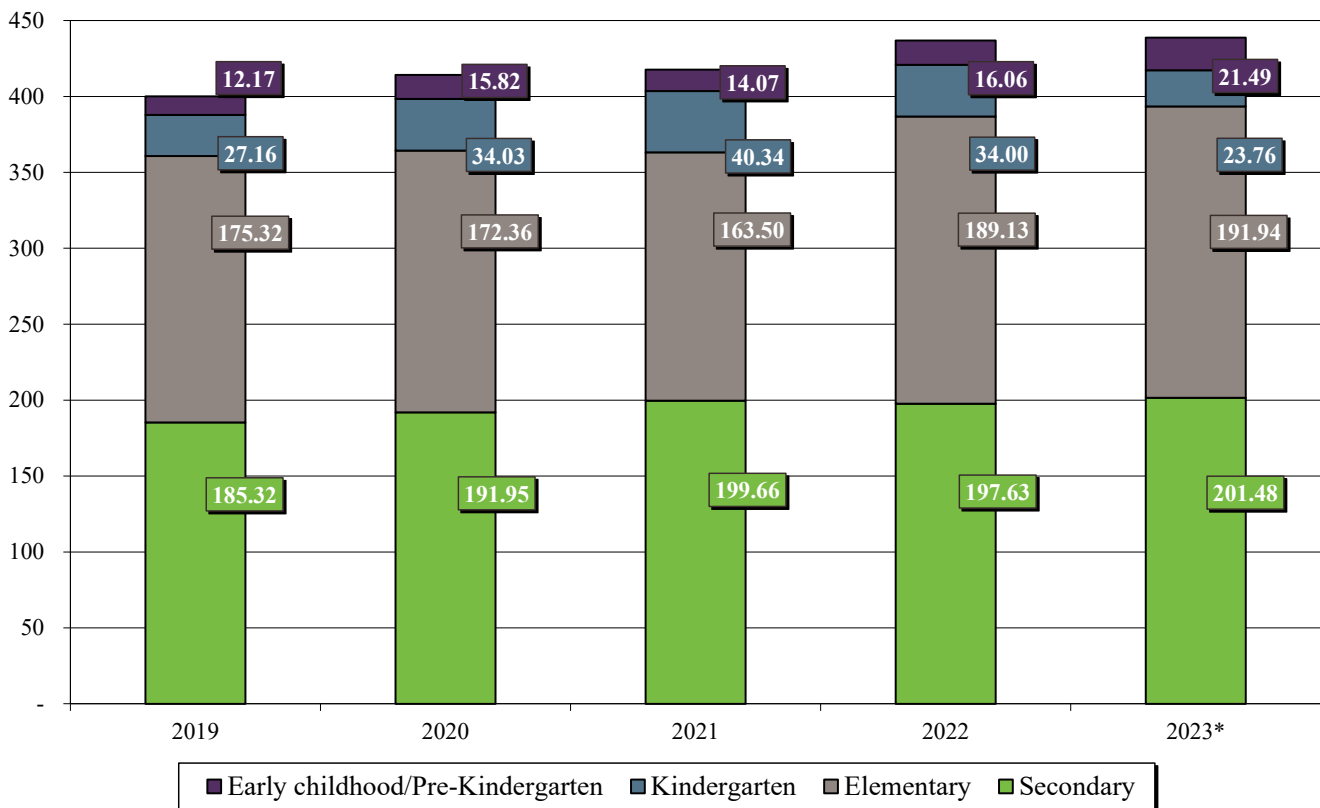
## Independent School District No. 118 Financial Analysis

### Resident Average Daily Membership and Pupil Units

Approximately 56% of the District's General Fund revenue is from the State. A majority of this funding is based on student counts, so an understanding of the District's population trends is critical to overall budgeting plans. The following table and graph summarizes resident ADM of the District for the past five years ended June 30.

ADM	2019	2020	2021	2022	2023*
Early childhood/Pre-Kindergarten	12.17	15.82	14.07	16.06	21.49
Kindergarten	27.16	34.03	40.34	34.00	23.76
Elementary	175.32	172.36	163.50	189.13	191.94
Secondary	185.32	191.95	199.66	197.63	201.48
<b>Total Resident ADM</b>	<b>399.97</b>	<b>414.16</b>	<b>417.57</b>	<b>436.82</b>	<b>438.67</b>

**Resident ADM**



\* Estimate

**Independent School District No. 118  
Financial Analysis**

**Resident Average Daily Membership and Pupil Units (Continued)**

The chart and graph on the previous page illustrate the change in resident ADM encountered by the District over the previous five years. Resident ADM increased 9.7% since 2019 and increased 0.4% between 2022 and 2023.

To calculate a majority of the District's education aids, the ADM amounts are converted into pupil units by weighting, based on the student's grade level. These weighting factors are presented in the table below.

<b>Pupil Units Weighting</b>				
	<b>Prekindergarten and Handicapped Kindergarten</b>	<b>Half and Full Kindergarten</b>	<b>Elementary Grades 1-3/4-6</b>	<b>Secondary</b>
2019-2023	1.000	1.000	1.000	1.200

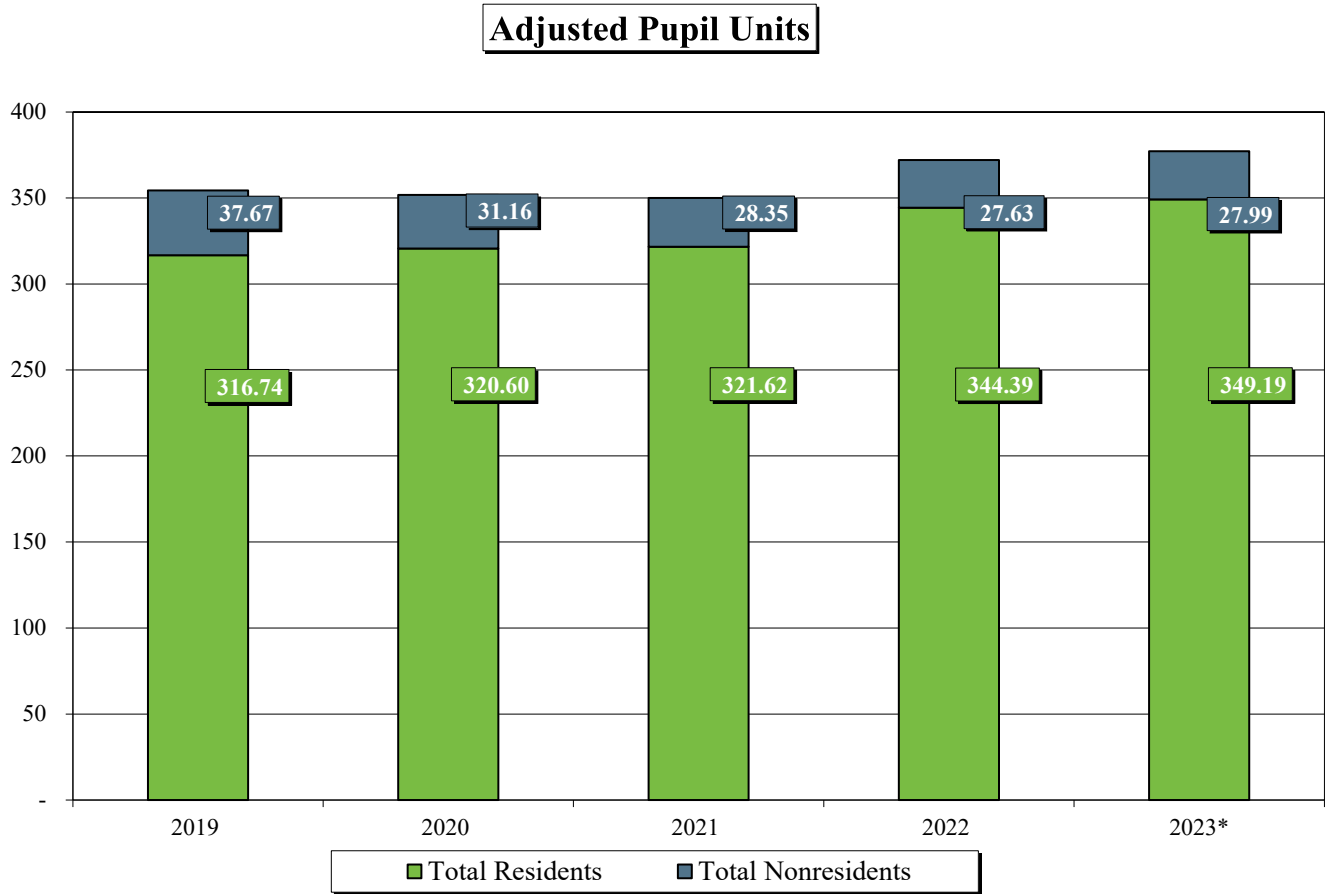
The Pupil Unit Number (PUN) served or adjusted pupil units table below and graph on the following page convert the resident ADM into adjusted pupil unit number data for the past five years taking into consideration the above weighting factors and open enrollment.

<b>PUN</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023*</b>
Residents	437.04	452.55	457.49	476.36	477.77
Resident PUN loss	(120.30)	(131.95)	(135.87)	(131.97)	(128.58)
Nonresident PUN gain	37.67	31.16	28.35	27.63	27.99
<b>Total Adjusted PUN</b>	<b>354.41</b>	<b>351.76</b>	<b>349.97</b>	<b>372.02</b>	<b>377.18</b>

\* Estimate

## Independent School District No. 118 Financial Analysis

### Pupil Units Served

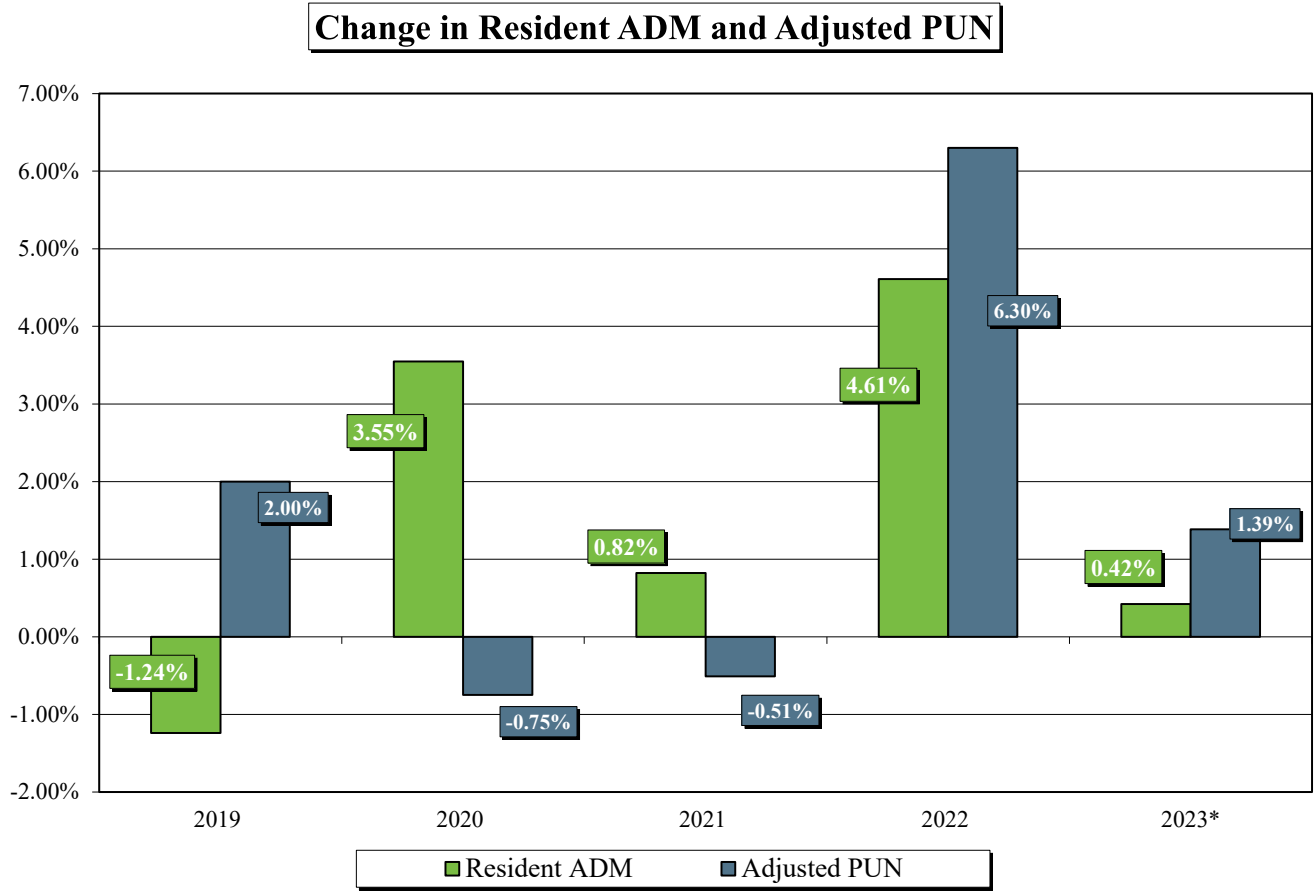


\* Estimate

Since 2019, pupil unit numbers have increased overall by 22.77 units. Approximately 26.9% of the District's resident pupil units are leaving the District through open enrollment. This is partially offset by the 27.99 nonresident pupil units coming into the District. The District continues to experience a loss from open enrollment. This loss decreased in 2023 (100.59 units) compared to 2022 (104.34 units). Overall, PUN increased 5.16 units from 2022 to 2023 as a result the increase in the resident pupil unit number and reduced loss from open enrollment.

## Independent School District No. 118 Financial Analysis

### Resident Average Daily Membership and Adjusted Pupil Units



\* Estimate

## Independent School District No. 118 Financial Analysis

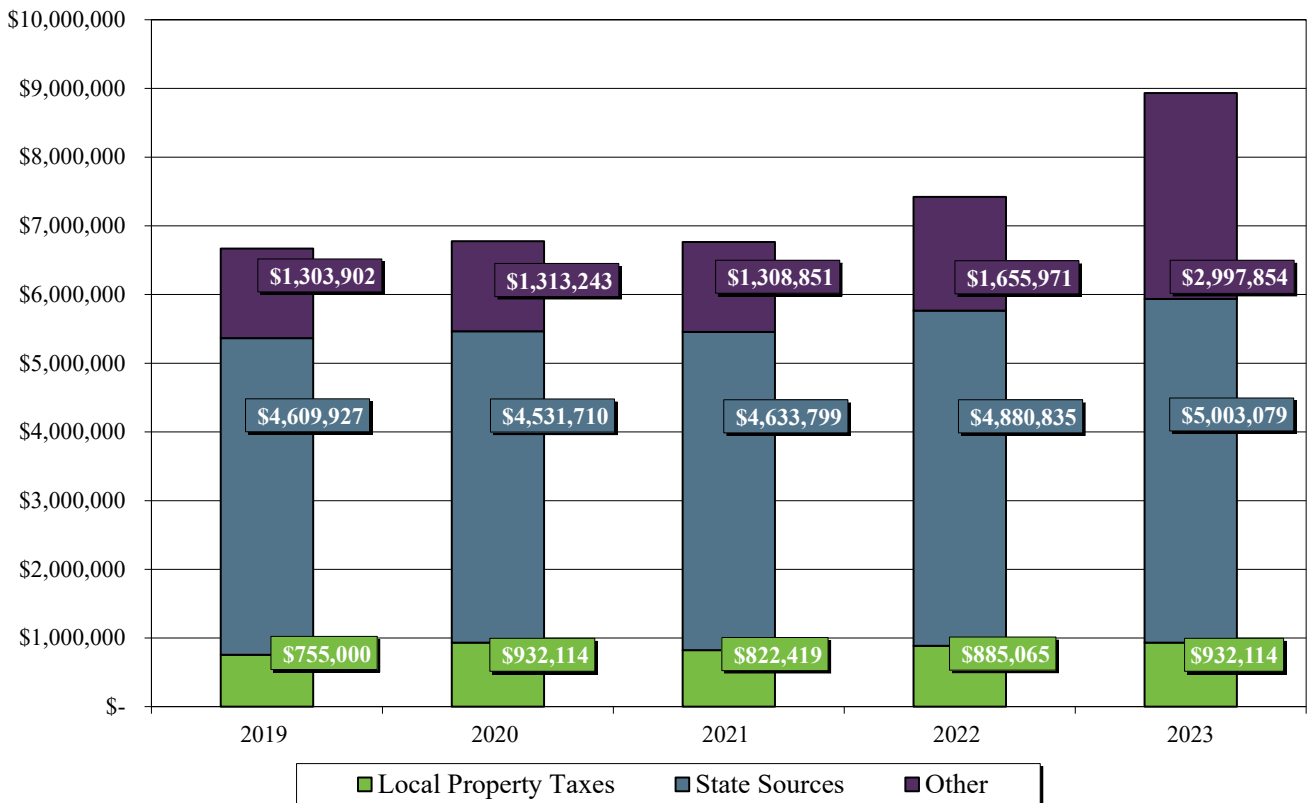
### General Fund Sources of Revenue

General Fund sources of revenue are summarized as follows for the last five years:

	2019	2020	2021	2022	2023
Local Property Taxes	\$ 755,000	\$ 932,114	\$ 822,419	\$ 885,065	\$ 932,007
State Sources	4,609,927	4,531,710	4,633,799	4,880,835	5,003,079
Other	1,303,902	1,313,243	1,308,851	1,655,971	2,997,854
<b>Total</b>	<b>\$ 6,668,829</b>	<b>\$ 6,777,067</b>	<b>\$ 6,765,069</b>	<b>\$ 7,421,871</b>	<b>\$ 8,932,940</b>

In total, General Fund revenues increased \$1,511,069, or 20.4%, from 2022 to 2023. State sources comprise 56.0% of General Fund total revenue, local taxpayers contributed 10.4% of the funding, and federal and other sources make up the remaining 33.6%. Local property tax revenue increased \$46,942 in 2023 with an increase in the levy for the General Fund. Revenues from state sources increased \$122,244, or 2.5%, mainly due to increases in special education aid and general education aid based on increased student counts and the formula allowance. Other local revenues, revenues from federal sources, and sales and other conversion of assets combine to make up other sources of revenues. These revenues increased by \$1,341,883 due primarily to receiving additional funds from the Elementary and Secondary School Education Relief Fund (ESSER).

**General Fund Sources of Revenue**

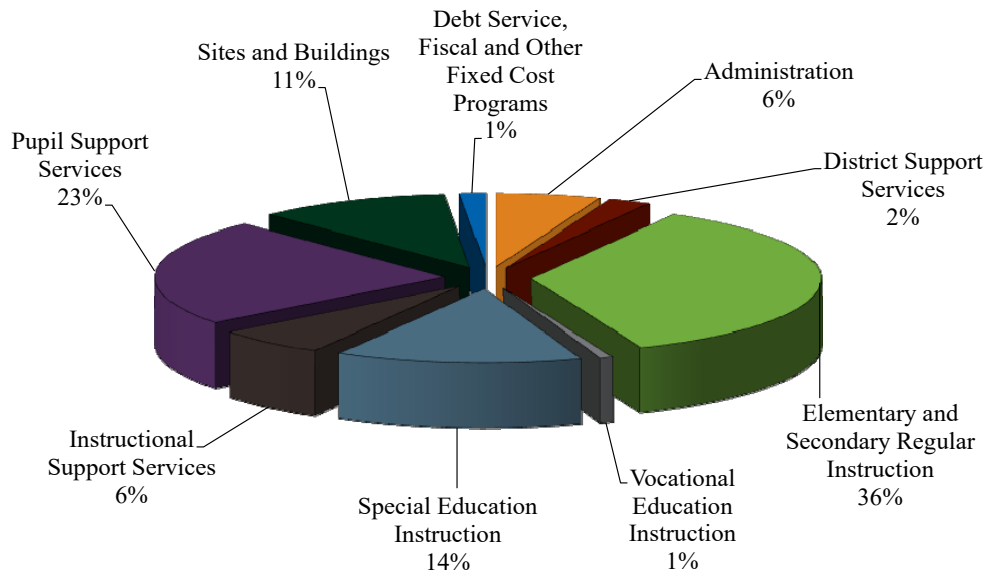


## Independent School District No. 118 Financial Analysis

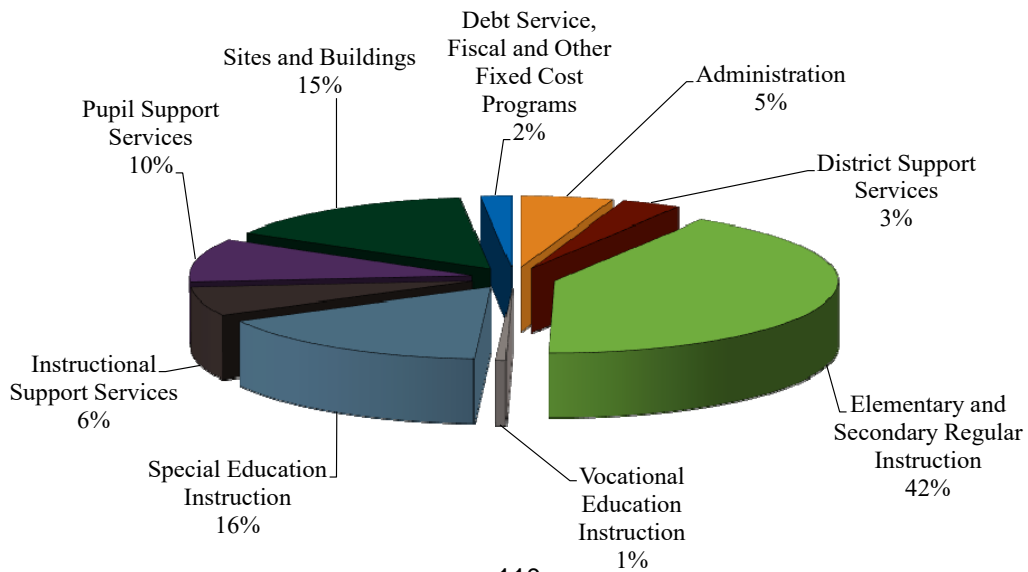
### General Fund Expenditures

The graphs below depict the percentage of expenditures by function in the General Fund for years 2022 and 2023. Expenditures increased by \$1,554,608, or 20.3%, from 2022 to 2023. The allocation of expenditures amongst programs remained fairly consistent to the prior year, with the exception of pupil support services, which increased 13% due to increased staffing and capital expenditures related to the bus garage construction.

**General Fund Expenditures 2023**  
**\$9,200,350**



**General Fund Expenditures 2022**  
**\$7,645,742**



**Independent School District No. 118  
Financial Analysis**

**General Fund Budget and Actual**

The graph below shows the District's General Fund budget in comparison to the actual revenue and expenditures. The original budget anticipated a deficit of approximately \$59,000, while the final budget anticipated revenue surplus of approximately \$60,000. At year-end, fund balance decreased by \$248,122 based on operations.

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Local property taxes	\$ 969,784	\$ 928,348	\$ 932,007	\$ 3,659
State sources	4,830,361	5,038,391	5,003,079	(35,312)
Other sources	1,506,245	3,189,573	2,997,854	(191,719)
Total revenues	<u>7,306,390</u>	<u>9,156,312</u>	<u>8,932,940</u>	<u>(223,372)</u>
<b>Expenditures</b>				
Administration	326,767	728,594	538,879	(189,715)
District Support Services	260,966	259,949	215,261	(44,688)
Elementary and Secondary Regular Instruction	3,282,629	3,165,545	3,281,897	116,352
Vocational Education Instruction	33,543	30,554	65,301	34,747
Special Education Instruction	1,152,619	1,104,820	1,262,817	157,997
Instructional Support Services	419,006	322,898	567,217	244,319
Pupil Support Services	689,923	2,425,576	2,150,408	(275,168)
Sites and Buildings	1,081,225	943,635	983,595	39,960
Debt Service and Fiscal	118,939	114,580	134,975	20,395
Total expenditures	<u>7,365,617</u>	<u>9,096,151</u>	<u>9,200,350</u>	<u>104,199</u>
Excess of revenues over (under) expenditures	(59,227)	60,161	(267,410)	(327,571)
<b>Other Financing Sources</b>	-	-	19,288	19,288
Net change in fund balance	<u>\$ (59,227)</u>	<u>\$ 60,161</u>	<u>\$ (248,122)</u>	<u>\$ (308,283)</u>

In total, actual revenues were 2.4% under final budgeted revenues. Revenues from other sources were \$191,719 under budget due to less federal ESSER funding for 2023 as anticipated. The remaining revenue categories were relatively in line with budgeted amounts.

Actual expenditures were approximately 1.1% over the final budgeted expenditures. Pupil support services expenditures were \$275,168 under budget primarily due to overestimating progress on the bus garage. This was offset by instructional support services expenditures being over budget by \$244,319 due to underestimating staffing and salary expenditures. Administration expenditures were \$189,715 under budget due to overestimating salaries and not spending as much ESSER funding as expected. Special education instruction expenditures were \$157,997 over budget due to higher purchased services based on student needs. Elementary and secondary regular instruction was \$116,352 over budget mainly due to spending ESSER funding on supplies within the program. The other expenditure categories were relatively consistent with budgeted amounts.

## Independent School District No. 118 Financial Analysis

### Revenues and Expenditures Per ADM Served for the General Fund

The tables below and the graphs on the following page show a comparison of revenues and expenditures per students (ADM served) by the District and all Minnesota school districts. ADM served includes students enrolled outside the District through tuition agreements as the tuition cost remains with the District.

		2019		2020		2021		2022		2023
Total revenues per student	\$	19,094	\$	20,446	\$	20,767	\$	21,063	\$	25,223
State average		13,148		13,628		14,612		15,166		N/A

		2019		2020		2021		2022		2023
Total expenditures per student	\$	20,762	\$	19,874	\$	21,198	\$	21,306	\$	25,846
State average		13,025		13,313		14,167		15,010		N/A

Source: *School District Profiles* for 2019-2022; fiscal year 2023 is an estimate.

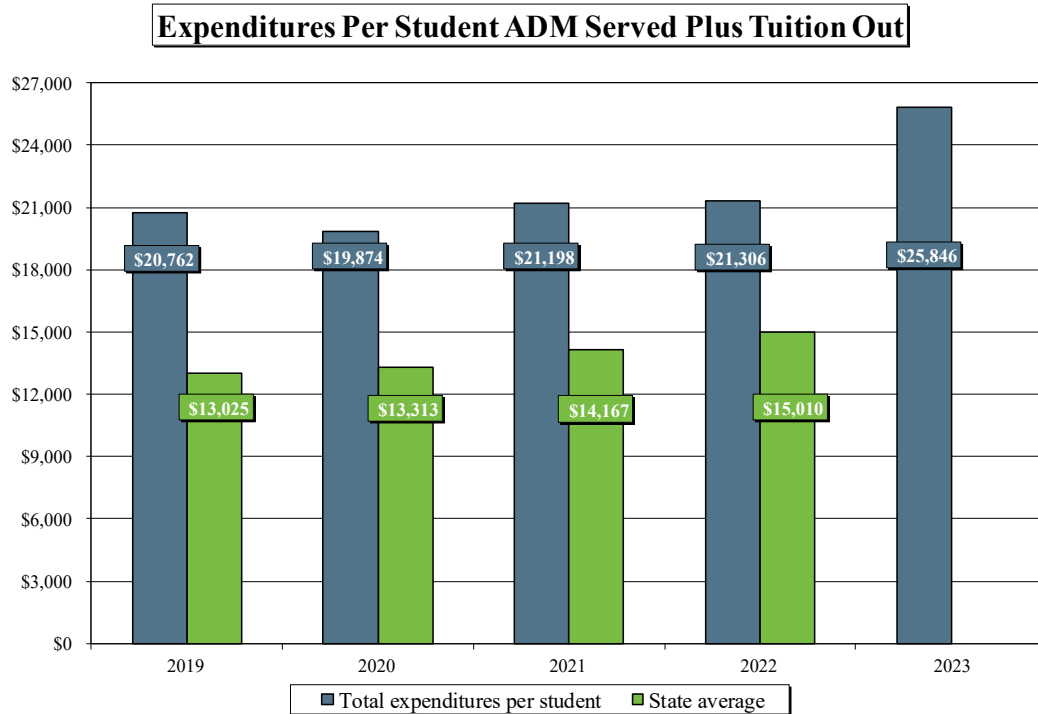
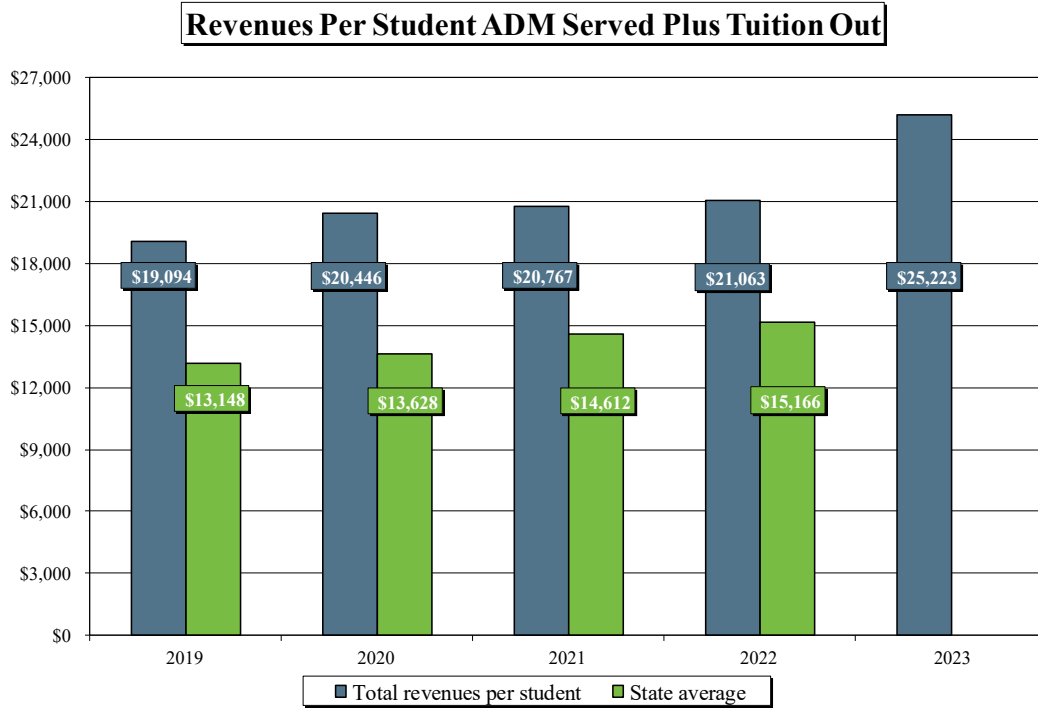
The District's revenues per ADM served have consistently remained above the state average. Revenues per ADM served increased \$4,160 or 19.8%, from 2022 to 2023 as a result of the increased revenues outweighing the increase in ADM served for the year. The District's revenues per ADM served have increased \$6,129 from 2019 to 2023.

The District saw an increase of \$4,540 or 21.3% in expenditures per ADM served from 2022 to 2023 due to the increase in expenditures for the year. The District's expenditures per ADM served have increased \$5,084 from 2019 to 2023. The District has been above the overall state average for 2019 through 2022.

The District's expenditures per ADM served increased 24.5% over the past five years while revenues per ADM served increased 32.1% over the same period.

## Independent School District No. 118 Financial Analysis

### Revenues and Expenditures Per ADM Served



\* Source: *School District Profiles* for 2019-2022; fiscal year 2023 is an estimate.

\*\* State average expenditures per ADM served obtained from *School District Profiles*; fiscal year ending 2023 not yet available

**Independent School District No. 118**  
**Financial Analysis**

**General Fund Operations**

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

	2019	2020	2021	2022	2023
Revenues	\$ 6,668,829	\$ 6,777,067	\$ 6,765,069	\$ 7,421,871	\$ 8,932,940
Expenditures	7,235,656	6,728,952	7,104,707	7,645,742	9,200,350
Excess of revenues over (under) expenditures	(566,827)	48,115	(339,638)	(223,871)	(267,410)
Other financing sources/uses	-	145,214	200,298	138,380	19,288
Fund balance, July 1	2,193,069	1,952,296	2,059,277	1,919,937	1,834,446
Change in accounting principle	-	47,425	-	-	-
Prior period adjustments	326,054	(133,773)	-	-	-
<b>Fund Balance, June 30</b>	<b>\$ 1,952,296</b>	<b>\$ 2,059,277</b>	<b>\$ 1,919,937</b>	<b>\$ 1,834,446</b>	<b>\$ 1,586,324</b>

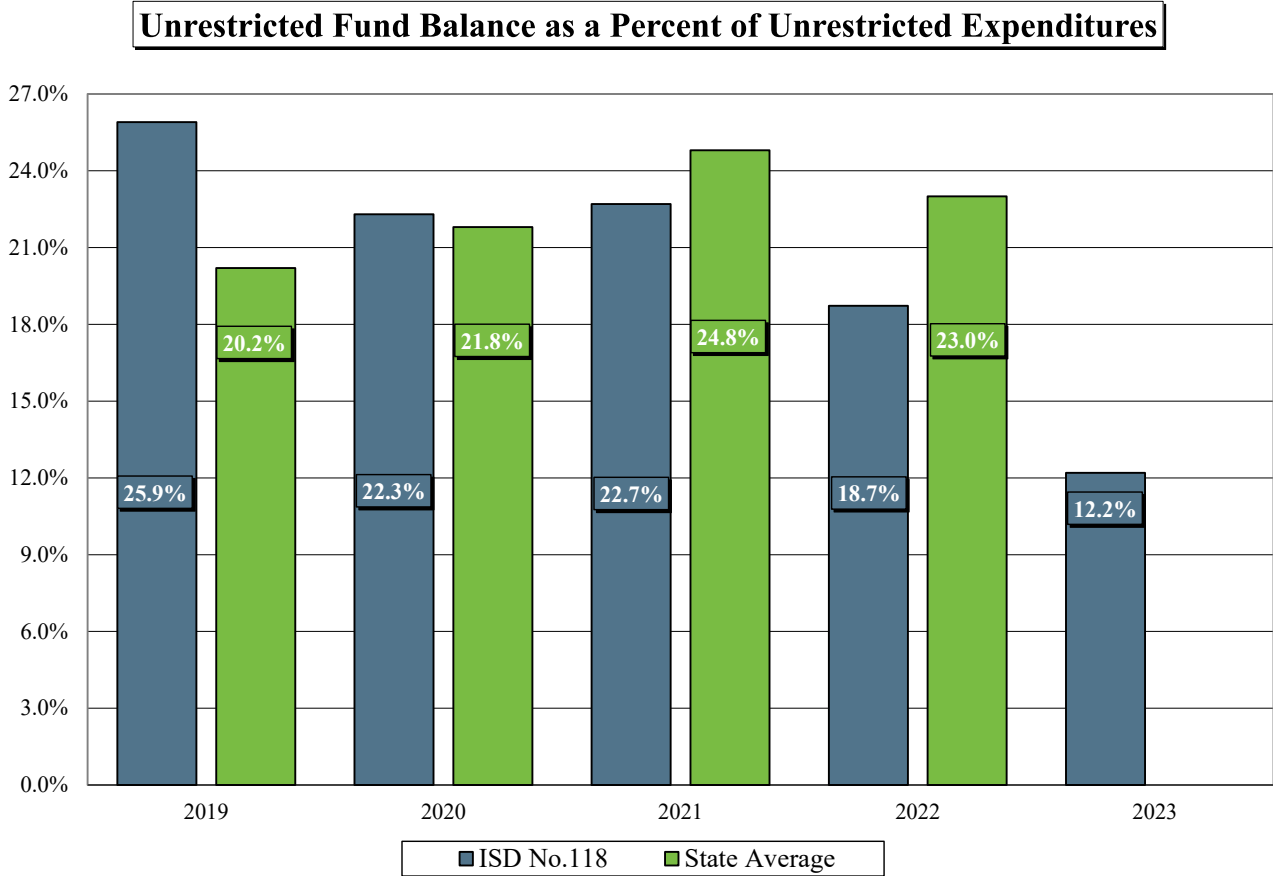
<b>Components</b>					
Nonspendable	\$ 17,885	\$ 17,300	\$ -	\$ 4,628	\$ 52,475
Restricted/Reserved for					
Student Activities	-	69,442	75,717	67,924	66,382
Scholarships	-	58,451	53,734	61,374	67,874
Staff Development	-	-	-	13,690	12,591
Learning and Development	5,044	2,095	9,960	-	-
Gifted and Talented	22,032	24,525	29,061	33,903	38,645
Teacher Development	11,699	10,868	10,749	10,749	10,749
Basic Skills	14,495	44,721	25,270	25,270	25,270
Safe Schools	55,588	53,767	(7,007)	3,318	769
Achievement and Integration	-	13,068	15,961	14,130	1,876
Basic Skills Extended Time	29,059	60,235	32,574	3,303	1
Medical Assistance	-	16,014	35,621	83,976	78,904
Operating Capital	217,009	293,374	253,146	215,207	145,280
Title VII - Impact Aid	796	1,028	-	-	-
Long-term Facilities Maintenance	31,893	105,466	32,130	85,639	160,473
Assigned	-	-	-	-	-
Unassigned	1,546,796	1,288,923	1,353,021	1,211,335	925,035
<b>Total</b>	<b>\$ 1,952,296</b>	<b>\$ 2,059,277</b>	<b>\$ 1,919,937</b>	<b>\$ 1,834,446</b>	<b>\$ 1,586,324</b>

As previously stated, total General Fund revenue increased 20.4% from 2022 to 2023, while total General Fund expenditures increased 20.3% during the same time period.

The unassigned portion of the General Fund balance, which is the amount available for future spending, decreased \$286,300 to \$925,035. Expenditures have exceeded revenues in four of the five years shown above, which included the decrease in 2023. The unassigned balance at June 30, 2023, represents less than two months, or 10.1%, of 2023 expenditures. The District fund balance policy outlines a goal of a minimum unassigned General Fund balance of 15% of the annual budget. At June 30, 2023, the District is not in compliance with the minimum fund balance policy.

## Independent School District No. 118 Financial Analysis

### General Fund Balance



The above graph shows the total unrestricted fund balance as a percentage of expenditures. The District had been above state averages up until 2021, before falling below the state average in 2021 and 2022. The percentage decreased from 18.7% in 2022 down to 12.2% in 2023.

**Independent School District No. 118  
Financial Analysis**

**Food Service Fund**

The following table presents five years of comparative operating results for the District's Food Service Fund:

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 234,822	\$ 290,126	\$ 274,073	\$ 391,501	\$ 321,045
Expenditures	230,692	266,108	245,824	275,221	294,292
Excess of revenues over expenditures	4,130	24,018	28,249	116,280	26,753
Fund balance, July 1	48,779	52,909	76,927	105,176	221,456
<b>Fund Balance, June 30</b>	<b>\$ 52,909</b>	<b>\$ 76,927</b>	<b>\$ 105,176</b>	<b>\$ 221,456</b>	<b>\$ 248,209</b>

Revenues in the Food Service Fund exceeded expenditures for the past five years, with revenues outweighing expenditures by \$26,753 for 2023. From 2022 to 2023, food service revenues decreased 18.0% and expenditures increased 6.9% due primarily to receiving less federal funding for meal reimbursements and serving more students. While the fund has seen a surplus for the last five years presented, the District should continue to monitor this fund to ensure revenues are covering the cost of operations.

**Community Service Fund**

The following table presents five years of comparative operating results for the District's Community Service Fund:

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 171,276	\$ 222,581	\$ 232,498	\$ 213,906	\$ 254,751
Expenditures	192,693	195,453	237,925	262,161	360,003
Excess of revenues over (under) expenditures	(21,417)	27,128	(5,427)	(48,255)	(105,252)
Fund balance, July 1	260,972	239,555	266,683	261,256	213,001
<b>Fund Balance, June 30</b>	<b>\$ 239,555</b>	<b>\$ 266,683</b>	<b>\$ 261,256</b>	<b>\$ 213,001</b>	<b>\$ 107,749</b>

**Components**

Restricted for					
ECFE	\$ 142,717	\$ 127,478	\$ 60,712	\$ 56,814	\$ 40,518
Community Education	81,142	84,291	94,832	79,452	59,463
School Readiness	-	38,086	65,041	64,404	7,768
Community Service	15,696	16,828	40,671	12,331	-
<b>Total</b>	<b>\$ 239,555</b>	<b>\$ 266,683</b>	<b>\$ 261,256</b>	<b>\$ 213,001</b>	<b>\$ 107,749</b>

Expenditures exceeded revenues in the Community Service Fund with a deficit of \$105,252 in 2023. During the year, revenues increased 19.1% while expenditures increased 37.3%. Revenues and expenditures increased due to having more grants and spending in 2023 for the outdoor classroom. The result was a decrease in fund balance down to \$107,749. All components of fund balance remain positive at year end for the Community Service Fund.

## **Independent School District No. 118 Legislative Summary**

The following is a brief summary of current legislative changes and issues affecting the funding of Minnesota school districts. More detailed and extensive summaries are available from the Minnesota Department of Education (MDE).

### **American Indian Education Aid**

Beginning in 2024, a school district or charter school enrolling at least 20 American Indian students will receive the greater of the sum of \$40,000 plus \$500 per American Indian student over the 20-count threshold or the amount of American Indian Education aid received in 2015.

### **American Rescue Plan (ARP) Act**

The ARP Act was signed into law on March 11, 2021, and focuses on returning to, and maintaining, safe in-person learning for all students.

The ARP includes \$1.3 billion for E-12 education in ESSER funds for Minnesota to help schools returning to, and maintaining, safe in-person learning for all students. Per the federal law, 90% of these funds have been allocated to eligible districts and charter schools. 9.5% of these funds are for flexible use by each state education agency to create a plan to meet the needs of students. Funds are eligible for spending through September 30, 2024.

### **Area Learning Center (ALC) Transportation Aid**

ALC transportation aid reimburses school districts for costs associated with transportation of students to and from an ALC program. Total statewide revenue is capped at \$1,000,000 annually. School districts can apply for this new funding stream for 2024 and beyond.

### **Basic Alternative Teacher Compensation Aid (Q-Comp)**

The total cap for basic alternative teacher compensation aid increased from \$88,118,000 to \$88,461,000 for 2024 and 2025 and \$89,486,000 for 2026 and beyond.

### **Basic General Education Aid**

The formula allowance for 2023 is set at \$6,863 and for 2024, the formula allowance is set at \$7,138, which is a 4% increase over 2023. The formula allowance for 2025 is \$7,281, or a 2% increase from 2024.

### **Basic Skills Revenue**

The allowable uses for basic skills funding for 2024 and beyond have changed. Guidance on specific changes is included in the 2024 UFARS Manual.

### **Building and Cybersecurity**

Local education agencies may apply for grants to improve security and cybersecurity. The grants may be used for security-related facility improvements and cybersecurity insurance premiums. State-wide funding of \$24,332,000 has been appropriated for these grants.

Safe school revenue has also been expanded to include cyber security measures.

## **Independent School District No. 118 Legislative Summary**

### **Compensatory Education Revenue**

The compensatory allowance for 2024 was updated and corresponds to increases in the basic formula allowance. A hold-harmless provision has been added for 2025 so that compensatory revenue for each site is the greater of its calculated revenue for 2025 or the 2024 actual revenue.

### **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act**

The CRRSA Act was signed into law on December 27, 2020, and provided an additional \$2.75 billion for the Emergency Assistance for Nonpublic School Fund (EANS Fund) of which \$41,697,717 was awarded to Minnesota. Funds are eligible for spending through September 30, 2023.

### **Gender-Neutral Single-User Restroom Grants**

Local education agencies may apply for grants to remodel, construct, or repurpose space for gender-neutral single-user restrooms. Grants to school districts are capped at \$75,000 per site. State-wide funding of \$1,000,000 has been appropriated for these grants.

### **Lease Levy Authority**

*Minnesota Statutes 2023* § 126C.40, subdivision 1 grants authority to intermediate, cooperative units, and joint powers districts to levy for the costs of leasing administrative and classroom space. Levy authority is capped at \$65 per adjusted pupil unit of the member district(s). The proportionate share of deferred maintenance expenditures of district-owned buildings or sites leased to an intermediate, cooperative unit, or joint powers district may also be levied.

### **Local Optional Revenue**

The second-tier equalization threshold for 2024 remains at \$510,000 before increasing to \$587,244 for 2025, \$642,038 for 2026, and \$671,345 for 2027 and later.

### **Long-term Facilities Maintenance (LTFM) Revenue**

Joint powers districts may be included in the LTFM program along with intermediate and secondary cooperative districts.

Additionally, LTFM plans must include provisions for gender-neutral bathrooms, which has been added to the allowable list of LTFM expenses. No new LTFM funding is available for these expenses.

### **Online Learning Students**

The Online Instruction Act repeals and replaces the Online Learning Act. Local education agencies can provide online instruction to enrolled students with a limit of 40 students per course. Entities must apply to MDE to provide online instruction to non-enrolled students.

### **Operating Referendum**

*Minnesota Statutes 2023* § 126C.17, subdivision 9 has been added, which allows School Boards to renew an existing operating referendum authority one-time through board resolution using the same per-pupil amounts and length of time. Board approval must happen by June 15 in the fiscal year prior to the last fiscal year generating revenue.

## **Independent School District No. 118 Legislative Summary**

### **Pension Bill and Pension Adjustment Revenue**

TRA required contributions have increased to 7.75% for employees effective for fiscal year 2024. Required employer contributions increase 0.2% in fiscal year 2024 until a required contribution rate of 8.75% is reached.

The pension adjustment rate for districts (besides ISD No. 625, St. Paul) is 1.25% for fiscal years 2024 and 2025 and 2.0% for fiscal year 2026 and 2027. For fiscal year 2028 and later, pension adjustment revenue must not exceed the fiscal year 2027 amount, and the revenue will be prorated, as necessary.

### **School Breakfast Program**

Early childhood special education students are now eligible to participate in the School Breakfast program.

### **School Library Aid**

New program revenue has been added to be used for school district libraries including media specialist salary and benefits, equipment, furniture, supplies, IT infrastructure, and electric and material resources.

For school districts, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$40,000, whichever is greater.

For charter schools, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$20,000, whichever is greater.

### **Special Education Aids**

The Special Education Cross Subsidy Reduction Aid paid to districts increases from 6.43% to 44% beginning in 2024. A further increase to 50% begins in 2027.

An additional \$1,689 per ADM will be provided beginning in 2024 based on students served at special education sites where the federal instruction setting is greater than 3 for special education cooperatives, education districts, and intermediates.

### **Student Support Personnel Revenue**

A new aid has been added to be used to hire new positions for student support services or to increase the full time equivalent of a current position, to maintain a position that would otherwise be eliminated, or to make a temporary position permanent.

"Student Support Services Personnel" means an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota.

Student support services personnel aid is calculated based on the fiscal year per pupil allocation multiplied by the district's total adjusted pupil units, or \$40,000, whichever is greater. The aid cannot exceed expenditures.

## **Independent School District No. 118 Legislative Summary**

### **Transportation Sparsity Revenue**

Under *Minnesota Statutes* § 126C.10, subdivision 18a, qualifying districts with eligible expenses greater than revenue will receive an increase in additional revenue from 18.2% to 35% of calculated unfunded pupil transportation expenses beginning in 2024.

### **Unemployment Insurance Aid**

Effective May 28, 2023, certain non-certified hourly school workers may qualify for "between term" summer unemployment benefits. A new aid has been created to reimburse districts for between term unemployment insurance costs, which are not eligible for levy reimbursement. The total aid available is \$135 million in fiscal year 2024 and is available until fiscal year 2027 or depletion.

### **Voluntary Prekindergarten (VPK)/School Readiness Plus**

VPK seats are included in the calculation of general education revenue. Seats are funded at 0.6 ADM. The number of seats funded are set at 7,160 for 2024, 10,160 for 2025 with a state-wide cap of \$50 million, and 12,360 for 2026 and later.

## Independent School District No. 118 Emerging Issues

### Executive Summary

The following is an executive summary of financial and business related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Implementation Guide No. 2021-1 – Amending Capitalization Requirements**  
GASB has issued Implementation Guide No. 2021-1, amending previously issued guidance regarding capitalization requirements for capital assets that are significant in the aggregate but below the government's capitalization threshold individually.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**  
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. 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.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**  
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your District.

### **Implementation Guide No. 2021-1 – Amending Capitalization Requirements**

Implementation Guide No. 2021-1, amended previously issued guidance contained in Implementation Guide No. 2015-1 regarding capitalization requirements for capital assets that are significant in the aggregate.

Original guidance stated that it *may be* appropriate for a government to establish a capitalization policy that would require capitalization for certain types of assets with individual acquisition costs that are less than the threshold for an individual asset.

Amended guidance states that a government *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers and classroom furniture are common examples of asset types that could be significant collectively. The amended guidance clarifies that if 100 computers costing \$1,500 each totaling a \$150,000 aggregate amount is significant, the government *should* capitalize the computers.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**Independent School District No. 118**  
**Emerging Issues**

**Accounting Standard Update – 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.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting – understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

## **Independent School District No. 118 Emerging Issues**

### **Accounting Standard Update – 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. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

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.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**Independent School District No. 118  
Remer, Minnesota**

**Basic Financial Statements**

**June 30, 2023**

**Independent School District No. 118  
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**Independent School District No. 118  
Board of Education and Administration  
June 30, 2023**

<u>Board of Education</u>	<u>Position</u>
Marc Ruyak	Chairperson
Bill Wake	Vice Chairperson
Linda Knox	Clerk
Tyler Seifert	Treasurer
Aaron Ammerman	Director
Terri Nystrom	Director
Seth Robison	Director
 <u>Administration</u>  	
Mary Yakibchuk	Interim Superintendent

## Independent Auditor's Report

To the School Board  
Independent School District No. 118  
Remer, Minnesota

### **Report on the Audit of the Financial Statements**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, as of June 30, 2023, and the respective changes in financial position 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 (GAAS) 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 Independent School District No. 118 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.

### **Responsibilities of Management for the Financial Statements**

The management of Independent School District No. 118 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, which raise substantial doubt about the District's ability to continue as a going concern for twelve 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 GAAS 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 GAAS 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, which 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.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information 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 Government Accounting Standards Board (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 Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

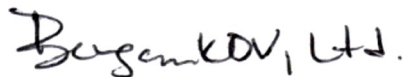
### **Supplementary Information**

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 supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

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 accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 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, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.



St. Cloud, Minnesota  
December 4, 2023

## **Independent School District No. 118 Management Discussion and Analysis**

This section of Independent School District No. 118's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follows this section.

### **Financial Highlights**

Key financial highlights for fiscal year 2022-2023 include the following:

- Total General Fund revenues were \$8,932,940 and total General Fund expenditures were \$9,200,350 for the fiscal year ended June 30, 2023. Total revenues and expenditures for all governmental funds combined were \$11,148,314 and \$12,011,599, respectively.
- The total fund balance in the General Fund decreased by \$248,122 to \$1,586,324. The unassigned fund balance in the General Fund decreased by \$286,300 to \$925,035. Total General Fund revenues were 2.4% lower than the final budget, and total General Fund expenditures were 1.1% higher than the final budget.
- The total fund balance in the Food Service Fund increased by \$26,753 to \$248,209 with revenue of \$321,044 and expenditures of \$294,292.
- Community Service programs offered by the District generated revenue of \$254,751 and expenditures of \$360,003 for the fiscal year. The total fund balance in the Community Services fund is \$107,749.
- The District has general obligation bonded debt and financed purchase principal outstanding in the amount of \$21,689,889 as of June 30, 2023. This is a decrease of \$1,038,420 from the previous fiscal year end.
- Net position of governmental activities increased by \$1,948,848 for the fiscal year. The total expense of governmental activities was \$9,227,703. Program revenues totaled \$4,800,772 and general revenues totaled \$6,375,779.

### **Overview of the Financial Statements**

The financial section of the annual report consists of four parts - Independent Auditors' Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and single audit and other required reports. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- The fiduciary fund statements offer short-term and long-term financial information about resources the School District holds related to the scholarship custodial fund.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

## **Independent School District No. 118 Management Discussion and Analysis**

### **District-Wide Statements**

The District-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets and deferred outflows of resources and 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 an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District's activities are shown as Governmental activities:

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

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the District's funds - focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

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

The District has two kinds of funds:

- **Governmental funds** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.

**Independent School District No. 118  
Management Discussion and Analysis**

**Fund Financial Statements (Continued)**

- **Fiduciary funds** – The District is the trustee, or fiduciary, for assets that belong to others, such as the Custodial Fund for scholarships. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the 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 exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

**Financial Analysis of the District as a Whole**

***Net position***

The District's combined net position from Governmental activities was \$13,040,304 on June 30, 2023 (See Table A-1). Total assets and deferred outflows of resources decreased by \$106,598 or less than 1.0%. Capital assets increased by \$734,912 as the District's depreciation expense did not exceed capital outlay expenses in the current fiscal year. Total liabilities increased by \$1,060,537 or 3.8%.

**Table A-1  
Net Position - Governmental Activities**

	Year Ended 2023	Year Ended 2022
<b>Assets</b>		
Current and other assets	\$ 6,097,423	\$ 6,833,595
Capital assets	37,305,966	36,571,054
Total assets	43,403,389	43,404,649
<b>Deferred Outflows of Resources</b>	1,726,245	1,831,583
Total assets and deferred outflows of resources	\$ 45,129,634	\$ 45,236,232
<b>Liabilities</b>		
Other liabilities	\$ 1,123,455	\$ 1,139,903
Long-term liabilities	27,500,917	26,423,932
Total liabilities	\$ 28,624,372	\$ 27,563,835
<b>Deferred Inflows of Resources</b>	\$ 3,464,958	\$ 6,487,107
<b>Net Position</b>		
Net investment in capital assets	\$ 16,215,840	\$ 14,904,733
Restricted	1,008,531	1,130,826
Unrestricted	(4,184,067)	(4,850,269)
Total net position	\$ 13,040,304	\$ 11,185,290

**Independent School District No. 118  
Management Discussion and Analysis**

**Financial Analysis of the District as a Whole (Continued)**

***Changes in net position***

The District's total revenues were \$11,176,551 for the year ended June 30, 2023. Property taxes and state formula aid accounted for 57% of total revenue for the year (See Figure A-1). 43% of total revenue came from program revenues.

The total cost of all programs and services was \$9,227,703. The District's expenses are predominantly related to educating and caring for students (See Figure A-2). The purely administrative activities of the District accounted for just 4.0% of total costs.

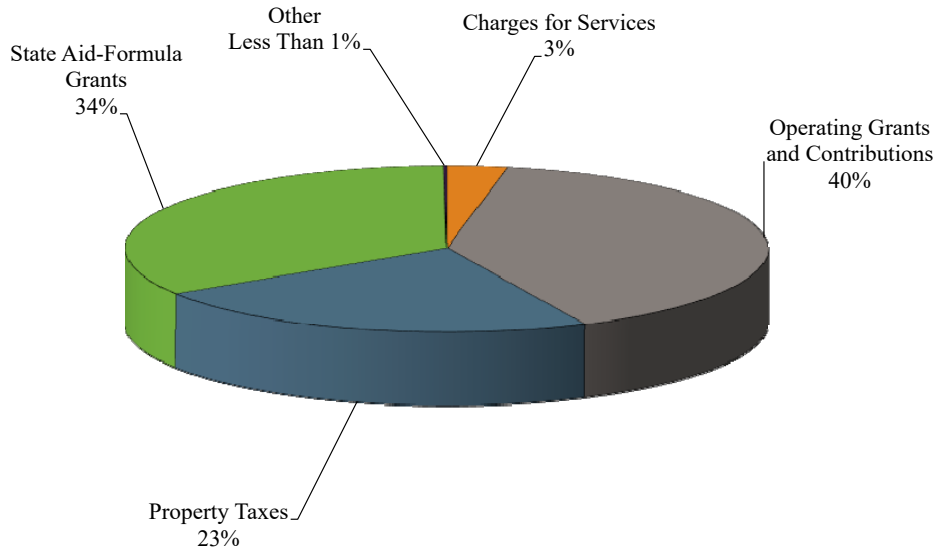
**Table A-2  
Change in Net Position**

	Year Ended 2023	Year Ended 2022
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 345,577	\$ 353,269
Operating grants and contributions	4,455,195	3,142,761
General revenues		
Property taxes	2,564,867	2,519,067
State aid-formula grants	3,797,359	3,674,234
Investment earnings	13,553	6,395
Total revenues	11,176,551	9,695,726
<b>Expenses</b>		
Administration	371,020	391,152
District support services	218,408	251,883
Elementary and secondary regular instruction	2,687,255	3,030,592
Vocational education instruction	54,439	46,522
Special education instruction	1,120,622	1,183,107
Instructional support services	520,353	469,390
Pupil support services	856,658	711,732
Sites and buildings	929,311	915,412
Fiscal and other fixed cost programs	72,324	55,525
Food service	293,850	267,771
Community education and services	306,517	250,301
Unallocated depreciation	1,215,385	1,232,052
Interest and fiscal charges on long-term debt	675,395	732,472
Total expenses	9,321,537	9,537,911
Increase (decrease) in net position	1,855,014	157,815
<b>Net Position</b>		
Net position - beginning	11,185,290	11,027,475
End of year	\$ 13,040,304	\$ 11,185,290

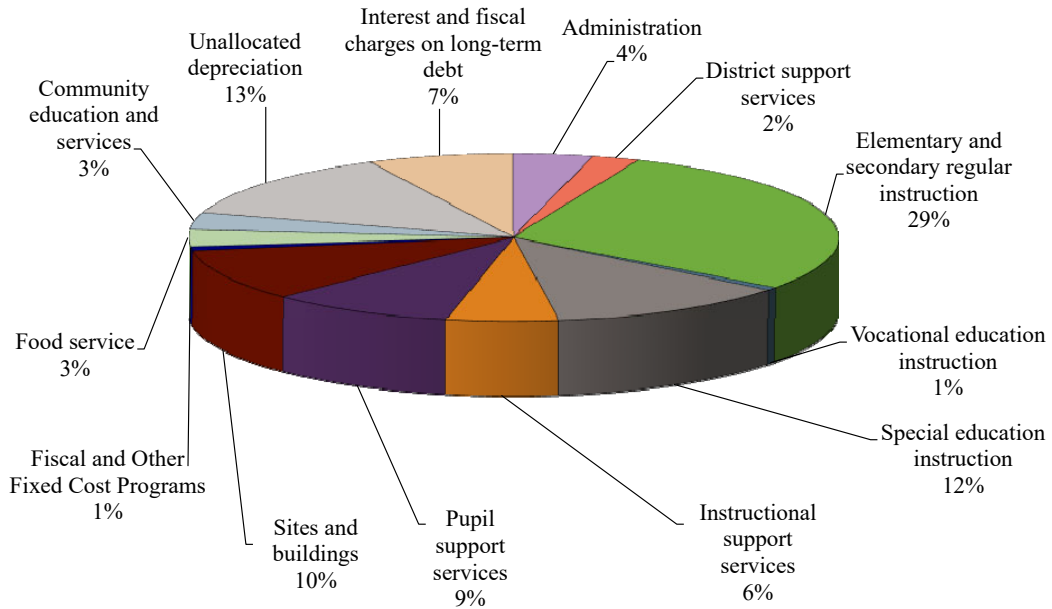
**Independent School District No. 118  
Management Discussion and Analysis**

**Financial Analysis of the District as a Whole (Continued)**

**Figure A-1  
Source of Revenues for Fiscal Year 2023**



**Figure A-2  
Expenses for Fiscal Year 2023**



**Independent School District No. 118  
Management Discussion and Analysis**

**Financial Analysis of the District as a Whole (Continued)**

- The cost of all governmental activities was \$9,321,537. This was a decrease of \$216,374 when compared to the previous year.
- The federal and state governments subsidized certain programs with grants and contributions of \$4,455,195.
- A good portion of the District's costs, \$6,362,226, were paid for by District taxpayers and state aid formula grants from the State of Minnesota.

**Table A-3  
Program Expenses and Net Cost of Services**

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Administrative	\$ 371,020	\$ 391,152	\$ 103,819	\$ 274,232
District support services	218,408	251,883	218,219	247,182
Elementary and secondary regular instruction	2,687,255	3,030,592	1,683,446	1,984,597
Vocational education instruction	54,439	46,522	19,308	9,802
Special education instruction	1,120,622	1,183,107	161,082	285,208
Instructional support services	520,353	469,390	333,524	295,305
Pupil support services	856,658	711,732	(943,394)	190,773
Sites and buildings	929,311	915,412	926,367	772,807
Fiscal and other fixed cost programs	72,324	55,525	62,324	44,025
Food service	293,850	267,771	(27,195)	(123,490)
Community education and services	306,517	250,301	92,485	96,916
Unallocated depreciation	1,215,385	1,232,052	1,215,385	1,232,052
Interest and fiscal charges on long-term debt	675,395	732,472	675,395	732,472
<b>Total</b>	<b><u>\$ 9,321,537</u></b>	<b><u>\$ 9,537,911</u></b>	<b><u>\$ 4,520,765</u></b>	<b><u>\$ 6,041,881</u></b>

**Financial Analysis of the District's Funds**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$2,871,570, which is a decrease of \$843,997 from the prior year ending fund balance. Revenues for the District's governmental funds were \$11,148,314, total expenditures were \$12,011,599, and other sources and uses provided \$19,288.

The fund balance of the General Fund decreased by \$248,122 based on current year operations. The operations of the other governmental funds: Food Service, Community Service, Building Construction, and Debt Service funds resulted in a decrease in fund balance of \$595,875

**General Fund**

The General Fund includes the primary operations of the District in providing educational services to students from early childhood through grade 12 including pupil transportation activities and operating capital expenditures.

**Independent School District No. 118  
Management Discussion and Analysis**

**General Fund (Continued)**

The following schedule presents a summary of General Fund Revenues.

**Table A-4  
General Fund Revenues**

	Year Ended		Increase (Decrease)
	June 30, 2023	June 30, 2022	
Local property taxes	\$ 932,007	\$ 885,065	\$ 46,942
Revenue from state sources	5,003,079	4,880,835	122,244
Revenue from federal sources	2,553,744	1,208,507	1,345,237
Other	444,110	447,464	(3,354)
<b>Total</b>	<b>\$ 8,932,940</b>	<b>\$ 7,421,871</b>	<b>\$ 1,511,069</b>

Total General Fund revenue of \$8,932,940 increased by \$1,511,069, or 20.4%, compared to the previous year. Basic general education revenue is determined by the state per student funding formula and consists of state aid revenue. Other state-authorized revenue including excess levy referendum and operating capital involve an equalized mix of property tax and state aid revenue. The mix of property tax and state aid can change significantly from year to year without any net change of revenue.

The following schedule presents a summary of General Fund expenditures.

**Table A-5  
General Fund Expenditures**

	Year Ended		Increase (Decrease)
	June 30, 2023	June 30, 2022	
Salaries	\$ 4,109,041	\$ 3,877,091	\$ 231,950
Employee benefits	1,243,357	1,221,580	21,777
Purchased services	1,420,739	1,522,121	(101,382)
Supplies and materials	621,326	584,941	36,385
Capital expenditures	1,663,251	303,287	1,359,964
Debt service expenditures	62,651	79,741	(17,090)
Other expenditures	79,985	56,981	23,004
<b>Total</b>	<b>\$ 9,200,350</b>	<b>\$ 7,645,742</b>	<b>\$ 1,554,608</b>

## **Independent School District No. 118 Management Discussion and Analysis**

### **General Fund (Continued)**

The total General Fund expenditures of \$9,200,350 was an increase of \$1,554,608, or 20.3%, from the prior year. Capital expenditure costs increased by \$1,359,964, or 448%, from the prior year based on the amount of building and construction expenditures.

In 2022-2023, General Fund revenues were less than expenditures by \$267,410, which was \$327,571 worse than the final budget. Revenue received was \$233,372 lower than budgeted, and expenditures were \$104,199 higher than budgeted. Expenditures were greater than budgeted in several areas, most notably in the Sites and Buildings program and Instructional areas including vocational, general, and special education.

### **Food Service Fund**

The Food Service Fund accounts for the activities related to providing nutrition services to the K-12 academic program. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the District. By operating in this manner, the Student Nutrition Services program is self-contained and does not pull resources away from direct K-12 instruction.

The fund balance increased by \$26,753 in 2022-2023. Food Service Fund revenue for 2022-2023 totaled \$321,045, which is a decrease of \$70,456 from 2021-2022. Food Service Fund expenditures for 2022-2023 totaled \$294,292, an increase of \$19,071 from 2021-2022.

### **Community Service Fund**

The Community Service Fund accounts for the activities related to providing education services for Pre-Kindergarten students. The fund operates on a principle of breaking even on a year-to-year basis so that it does not pull resources away from K-12 instruction.

The fund balance decreased by \$105,252 in 2022-2023. Community Service Fund revenues for 2022-2023 totaled \$254,751. This was an increase of \$40,845 from 2021-2022. Community Service Fund expenditures for 2022-2023 totaled \$360,003. This was an increase of \$97,842 from 2021-2022.

The entire fund balance is restricted to be used for specific purposes based on state requirements.

### **Debt Service Fund**

The Debt Service Fund exists to service the principal and interest payments on long-term debt issued by the District to construct school facilities or acquire school equipment. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise.

Debt service revenue was \$1,639,578 for 2022-2023, 96% of which came from property tax revenue. Debt service expenditures were \$1,685,772. The District made principal payments in the amount of \$965,000 and interest and fiscal charge payments of \$720,772. The Debt Service Fund has a fund balance of \$294,615 as of June 30, 2023, which is restricted to be used for future debt payments.

The Minnesota Department of Education monitors fund balances in the Debt Service Fund and limits the amount of funds that can be carried forward. If the fund balance gets too high, future levy authority will be reduced in order to reduce the debt service fund balance to a reasonable level. Fund balance and collection of tax levies will provide adequate cash flow for timely payment of principal and interest.

**Independent School District No. 118  
Management Discussion and Analysis**

**Capital Assets and Debt Administration**

***Capital Assets***

By the end of 2023, the District had invested \$49,034,636 in a broad range of capital assets including: school buildings, land, and other equipment for various instructional programs (see Table A-6). Accumulated depreciation and amortization as of June 30, 2023, was \$11,728,670, with current year depreciation and amortization expense for governmental activities totaling \$1,344,534. See Note 3 to the financial statements for additional information.

**Table A-6  
Capital Assets**

	Year Ended 2023	Year Ended 2022	Percent Change
Land	\$ 27,335	\$ 27,335	0.0%
Construction in progress	2,093,472	207,093	910.9%
Land improvements	173,267	66,445	160.8%
Buildings	43,832,361	43,817,711	0.0%
Equipment and vehicles	2,823,627	2,769,167	2.0%
Leased equipment	84,574	76,738	10.2%
Less accumulated depreciation/amortization	<u>(11,728,670)</u>	<u>(10,393,435)</u>	<u>12.8%</u>
 Total capital assets	 <u>\$ 37,305,966</u>	 <u>\$ 36,571,054</u>	 <u>2.0%</u>

***Long-Term Liabilities***

For the fiscal year ended June 30, 2023, the District had \$27,500,917 in long-term liabilities outstanding, including \$21,619,266 in General Obligation Bonds. The decrease in total bonds payable was \$1,006,022, or 4.4%, from last year (see Table A-7). See Notes 4, 6 and 7 for additional information.

**Table A-7  
Long-Term Liabilities**

	Year Ended 2023	Year Ended 2022
General obligation bonds	\$ 21,619,266	\$ 22,625,288
Financed purchases payable	70,623	103,021
Lease liability	34,910	43,867
Net pension liability	4,821,473	2,551,845
Total OPEB liability	<u>954,645</u>	<u>1,099,911</u>
 Total long-term liabilities	 <u>\$ 27,500,917</u>	 <u>\$ 26,423,932</u>
 Long-term liabilities		
Due within one year	\$ 1,131,657	\$ 1,021,540
Due in more than one year	<u>26,369,260</u>	<u>25,402,392</u>
 Total	 <u>\$ 27,500,917</u>	 <u>\$ 26,423,932</u>

## **Independent School District No. 118 Management Discussion and Analysis**

### **Factors Bearing on the District's Future**

- Impact of reduction in Federal COVID-19 grant funds in future years
- Ability to fill open staffing positions due to lack of applicants
- Rising cost of health insurance
- Increased pressure from unions for staff increases

### **Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers and 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 this report or need additional financial information, contact the Business Office, Independent School District No. 118, 316 E Main St, Remer, Minnesota 56672.

## **BASIC FINANCIAL STATEMENTS**

**Independent School District No. 118**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>Assets</b>	
Cash and investments	\$ 3,886,051
Current property taxes receivable	966,435
Delinquent property taxes receivable	45,568
Accounts receivable	109,915
Due from Department of Education	491,220
Due from Federal Government through Department of Education	304,857
Due from other Minnesota school districts	219,604
Inventory	3,222
Prepaid items	52,475
Lease receivable	18,076
Capital assets not being depreciated	
Land	27,335
Construction in progress	2,093,472
Capital assets being depreciated	
Land improvements	173,267
Buildings	43,832,361
Equipment and vehicles	2,823,627
Less accumulated depreciation	(11,678,947)
Leased assets being amortized	
Equipment and vehicles	84,574
Less accumulated amortization	(49,723)
Total assets	43,403,389
<b>Deferred Outflows of Resources</b>	
Deferred outflows of resources related to pensions	1,558,516
Deferred outflows of resources related to OPEB	167,729
Total deferred outflows of resources	1,726,245
Total assets and deferred outflows of resources	\$ 45,129,634
<b>Liabilities</b>	
Accounts payable	\$ 308,715
Salaries and benefits payable	529,816
Interest payable	284,800
Unearned revenue	124
Bond principal payable	
Payable within one year	1,075,000
Payable after one year	20,544,266
Financed purchases payable	
Payable within one year	33,248
Payable after one year	37,375
Lease liability	
Payable within one year	23,409
Payable after one year	11,501
Net pension liability	4,821,473
Total OPEB liability	954,645
Total liabilities	28,624,372
<b>Deferred Inflows of Resources</b>	
Property taxes levied for subsequent year's expenditures	2,341,630
Deferred inflows of resources related to pensions	908,682
Deferred inflows of resources related to OPEB	214,646
Total deferred inflows of resources	3,464,958
<b>Net Position</b>	
Net investment in capital assets	16,215,840
Restricted for	
Debt service	42,592
Other purposes	965,939
Unrestricted	(4,184,067)
Total net position	13,040,304
Total liabilities, deferred inflows of resources, and net position	\$ 45,129,634

**Independent School District No. 118**  
**Statement of Activities**  
**Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions			
Governmental activities						
Administration	\$ 371,020	\$ -	\$ 267,201	\$ -		\$ (103,819)
District support services	218,408	-	189	-		(218,219)
Elementary and secondary regular instruction	2,687,255	165,365	838,444	-		(1,683,446)
Vocational education instruction	54,439	-	35,131	-		(19,308)
Special education instruction	1,120,622	113,450	846,090	-		(161,082)
Instructional support services	520,353	-	186,829	-		(333,524)
Pupil support services	856,658	-	1,800,052	-		943,394
Sites and buildings	929,311	-	2,944	-		(926,367)
Fiscal and other fixed cost programs	72,324	-	10,000	-		(62,324)
Food service	293,850	33,620	287,425	-		27,195
Community education and services	306,517	33,142	180,890	-		(92,485)
Unallocated depreciation	1,215,385	-	-	-		(1,215,385)
Interest and fiscal charges on long-term debt	675,395	-	-	-		(675,395)
<b>Total governmental activities</b>	<b>\$ 9,321,537</b>	<b>\$ 345,577</b>	<b>\$ 4,455,195</b>	<b>\$ -</b>		<b>(4,520,765)</b>
General revenues						
Taxes						
Property taxes, levied for general purposes						933,535
Property taxes, levied for community service						59,565
Property taxes, levied for debt service						1,571,767
State aid-formula grants						3,797,359
Investment income						13,553
Total general revenues						<u>6,375,779</u>
Change in net position						1,855,014
Net position - beginning						<u>11,185,290</u>
Net position - ending						<u>\$ 13,040,304</u>

**Independent School District No. 118**  
**Balance Sheet - Governmental Funds**  
**June 30, 2023**

	General	Debt Service	Building Construction
<b>Assets</b>			
Cash and investments	\$ 1,455,242	\$ 1,372,644	\$ 635,273
Current property taxes receivable	250,500	693,516	-
Delinquent property taxes receivable	11,624	32,777	-
Accounts receivable	109,915	-	-
Due from Department of Education	481,542	7,201	-
Due from Federal Government through Department of Education	294,780	-	-
Due from other Minnesota school districts	219,604	-	-
Due from other governmental units	6,100	-	-
Inventory	-	-	-
Prepaid items	52,475	-	-
	<u>\$ 2,881,782</u>	<u>\$ 2,106,138</u>	<u>\$ 635,273</u>
<b>Liabilities</b>			
Accounts payable	\$ 268,785	\$ -	\$ 600
Salaries and benefits payable	514,045	-	-
Unearned revenue	-	-	-
Total liabilities	<u>782,830</u>	<u>-</u>	<u>600</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for subsequent year's expenditures	501,004	1,778,746	-
Unavailable revenue - delinquent taxes	11,624	32,777	-
Total deferred inflows of resources	<u>512,628</u>	<u>1,811,523</u>	<u>-</u>
<b>Fund Balances</b>			
Nonspendable	52,475	-	-
Restricted	608,814	294,615	634,673
Unassigned	925,035	-	-
Total fund balances	<u>1,586,324</u>	<u>294,615</u>	<u>634,673</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,881,782</u>	<u>\$ 2,106,138</u>	<u>\$ 635,273</u>

Nonmajor Funds	Total Governmental Funds
\$ 422,892	\$ 3,886,051
22,419	966,435
1,167	45,568
-	109,915
2,477	491,220
10,077	304,857
-	219,604
11,976	18,076
3,222	3,222
-	52,475
<u>\$ 474,230</u>	<u>\$ 6,097,423</u>
\$ 39,330	\$ 308,715
15,771	529,816
124	124
<u>55,225</u>	<u>838,655</u>
61,880	2,341,630
1,167	45,568
<u>63,047</u>	<u>2,387,198</u>
3,222	55,697
352,736	1,890,838
-	925,035
<u>355,958</u>	<u>2,871,570</u>
<u>\$ 474,230</u>	<u>\$ 6,097,423</u>

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**Independent School District No. 118**  
**Reconciliation of the Balance Sheet to**  
**the Statement of Net Position - Governmental Funds**  
**June 30, 2023**

Total fund balances - governmental funds	\$ 2,871,570
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	48,950,062
Less accumulated depreciation	(11,678,947)
Leased assets	84,574
Less accumulated amortization	(49,723)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of:	
Bond principal payable	(20,980,000)
Premium on bonds payable	(639,266)
Lease liability	(34,910)
Financed purchases payable	(70,623)
Total OPEB liability	(954,645)
Net pension liability	(4,821,473)
Deferred outflows of resources and deferred inflows of resources are created as a result of differences related to pensions that are not recognized in the governmental funds.	
Deferred outflows of resources related to pensions	1,558,516
Deferred inflows of resources related to pensions	(908,682)
Deferred outflows of resources and deferred inflows of resources are created as a result of differences related to OPEB that are not recognized in the governmental funds.	
Deferred outflows of resources related to OPEB	167,729
Deferred inflows of resources related to OPEB	(214,646)
Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	
	45,568
Governmental funds do not report a liability for accrued interest on bonds and capital leases until due and payable.	
	(284,800)
Total net position - governmental activities	\$ 13,040,304

**Independent School District No. 118**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds**  
**Year Ended June 30, 2023**

	General	Debt Service	Building Construction
<b>Revenues</b>			
Local property taxes	\$ 932,007	\$ 1,567,568	\$ -
Other local and county revenues	443,800	-	-
Revenue from state sources	5,003,079	72,010	-
Revenue from federal sources	2,553,744	-	-
Sales and other conversion of assets	310	-	-
Total revenues	<u>8,932,940</u>	<u>1,639,578</u>	<u>-</u>
<b>Expenditures</b>			
Current			
Administration	418,106	-	-
District support services	215,261	-	-
Elementary and secondary regular instruction	3,254,944	-	-
Vocational education instruction	65,301	-	-
Special education instruction	1,262,817	-	-
Instructional support services	567,217	-	-
Pupil support services	764,284	-	-
Sites and buildings	854,194	-	-
Fiscal and other fixed cost programs	72,324	-	-
Food service	-	-	-
Community education and services	-	-	-
Capital outlay			
Administration	120,773	-	-
Elementary and secondary regular instruction	26,953	-	-
Pupil support services	1,386,124	-	-
Sites and buildings	129,401	-	471,182
Food service	-	-	-
Community education and services	-	-	-
Debt service			
Principal	59,281	965,000	-
Interest and fiscal charges	3,370	720,772	-
Total expenditures	<u>9,200,350</u>	<u>1,685,772</u>	<u>471,182</u>
Excess of revenues under expenditures	(267,410)	(46,194)	(471,182)
<b>Other Financing Sources (Uses)</b>			
Lease proceeds	18,826	-	-
Insurance recoveries	462	-	-
Total other financing sources (uses)	<u>19,288</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(248,122)	(46,194)	(471,182)
<b>Fund Balances</b>			
Beginning of year	<u>1,834,446</u>	<u>340,809</u>	<u>1,105,855</u>
End of year	<u>\$ 1,586,324</u>	<u>\$ 294,615</u>	<u>\$ 634,673</u>

Nonmajor Funds	Total Governmental Funds
\$ 59,422	\$ 2,558,997
83,142	526,942
105,329	5,180,418
294,283	2,848,027
33,620	33,930
<u>575,796</u>	<u>11,148,314</u>
-	418,106
-	215,261
-	3,254,944
-	65,301
-	1,262,817
-	567,217
-	764,284
-	854,194
-	72,324
283,613	283,613
348,732	348,732
-	120,773
-	26,953
-	1,386,124
-	600,583
10,679	10,679
11,271	11,271
-	1,024,281
-	724,142
<u>654,295</u>	<u>12,011,599</u>
(78,499)	(863,285)
-	18,826
-	462
-	<u>19,288</u>
(78,499)	(843,997)
<u>434,457</u>	<u>3,715,567</u>
<u>\$ 355,958</u>	<u>\$ 2,871,570</u>

**Independent School District No. 118  
Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances to  
the Statement of Activities - Governmental Funds  
Year Ended June 30, 2023**

Net change in fund balances - total governmental funds	\$ (843,997)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	2,062,311
Depreciation/amortization expense	(1,344,534)
Disposal of capital assets	(791)
OPEB are recognized as they are paid in the governmental funds but are recognized as the expense is incurred in the Statement of Activities	21,591
Governmental funds recognize pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.	881,536
Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the Statement of Net Position.	1,043,107
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	7,725
Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	41,022
Proceeds from the issuance of debt are recognized as other financing sources in the governmental funds increasing fund balance but having no effect on the change in net position in the Statement of Activities.	
Lease issuance	(18,826)
Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	5,870
Change in net position - governmental activities	\$ 1,855,014

**Independent School District No. 118**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Local property taxes	\$ 969,784	\$ 928,348	\$ 932,007	\$ 3,659
Other local and county revenues	335,020	390,623	443,800	53,177
Revenue from state sources	4,830,361	5,038,391	5,003,079	(35,312)
Revenue from federal sources	1,171,225	2,798,950	2,553,744	(245,206)
Sales and other conversion of assets	-	-	310	310
Total revenues	<u>7,306,390</u>	<u>9,156,312</u>	<u>8,932,940</u>	<u>(223,372)</u>
<b>Expenditures</b>				
Current				
Administration	326,767	513,594	418,106	(95,488)
District support services	260,966	259,949	215,261	(44,688)
Elementary and secondary regular instruction	3,267,549	3,148,556	3,254,944	106,388
Vocational education instruction	33,543	30,554	65,301	34,747
Special education instruction	1,150,929	1,104,820	1,262,817	157,997
Instructional support services	419,006	322,898	567,217	244,319
Pupil support services	684,837	683,692	764,284	80,592
Sites and buildings	858,136	820,135	854,194	34,059
Fiscal and other fixed cost programs	49,100	51,000	72,324	21,324
Capital outlay				
Administration	-	215,000	120,773	(94,227)
Elementary and secondary regular instruction	15,080	16,989	26,953	9,964
Special education instruction	1,690	-	-	-
Pupil support services	5,086	1,741,884	1,386,124	(355,760)
Sites and buildings	223,089	123,500	129,401	5,901
Debt service				
Principal	68,231	61,972	59,281	(2,691)
Interest and fiscal charges	1,608	1,608	3,370	1,762
Total expenditures	<u>7,365,617</u>	<u>9,096,151</u>	<u>9,200,350</u>	<u>104,199</u>
Excess of revenues over (under) expenditures	(59,227)	60,161	(267,410)	(327,571)
<b>Other Financing Sources (Uses)</b>				
Lease proceeds	-	-	18,826	18,826
Insurance recoveries	-	-	462	462
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>19,288</u>	<u>19,288</u>
Net change in fund balances	<u>\$ (59,227)</u>	<u>\$ 60,161</u>	<u>(248,122)</u>	<u>\$ (308,283)</u>
<b>Fund Balances</b>				
Beginning of year			<u>1,834,446</u>	
End of year			<u>\$ 1,586,324</u>	

**Independent School District No. 118  
Statement of Fiduciary Net Position  
June 30, 2023**

	<u>Custodial Fund</u>
<b>Assets</b>	
Cash and investments	\$ 3,435
<b>Net Position</b>	
Restricted for scholarships	\$ 3,435

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

	<u>Custodial Fund</u>
<b>Additions</b>	
Interest revenue	\$ 54
<b>Net Position</b>	
Beginning of year	3,381
End of year	\$ 3,435

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a seven member board elected by the voters of the District to serve three-year terms.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

**A. Reporting Entity**

The basic financial statements present the District and its component units. The District includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the District are financially accountable and are included within the basic financial statements of the District because of the significance of their operational or financial relationships with the District.

The District is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the District.

As a result of applying the component unit definition criteria above, it has been determined the District has no component units.

The student activity accounts of the District are under board control and are reported in the General Fund.

**B. Basic Financial Statement Information**

The government-wide financial statements (i.e., the Statement of Net Position and the 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 fund. The fiduciary fund is only reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basic Financial Statement Information (Continued)**

Depreciation and amortization expense that can be specifically identified by function is included in the direct expenses of that function. Depreciation and amortization expense relating to assets that serve multiple functions is presented as unallocated depreciation in the Statement of Activities. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these statements.

Separate fund financial statements are provided for governmental funds and the fiduciary fund, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Custodial Fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

**C. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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. Property tax revenue is generally considered as available if collected within 60 days after year-end. 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. *Minnesota Statutes* include state aid funding formulas for specific years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within 60 days.

**2. Recording of Expenditures**

Expenditures are generally recorded when a liability is incurred. The exceptions to this general rule are that interest and principal expenditures in the Debt Service Fund, compensated absences and claims and judgments are recognized when payment is due.

The District applies restricted resources first when an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available, and applies unrestricted funds in this order: committed, assigned, and unassigned.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

**Description of Funds:**

Major Funds:

General Fund – This fund is the basic operating fund of the District and includes the general operations and pupil transportation activities of the District, as well as the capital related activities.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, general obligation (G.O.) bond principal, interest, and related costs.

Building Construction Fund – Capital Projects – This fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue.

Nonmajor Funds:

Food Service Special Revenue Fund – This fund is used to account for food service revenues and expenditures.

Community Service Special Revenue fund – This fund is used to account for services provided to residents in the areas of community education, school readiness, early childhood and family education, or other similar services.

Fiduciary Fund:

Custodial Fund – The Custodial Fund is used to account for resources received and held by the District in a trustee capacity to be used in making scholarship awards.

**D. Deposits and Investments**

Cash and 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 individual funds based on the average of month-end cash and investment balances.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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; Level 3 inputs are significant unobservable inputs. Investments held by investment pools are measured at amortized cost.

In accordance with GASB Statement No. 79, the various MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares.

Cash and investments at June 30, 2023, were comprised of deposits and investments as outlined in Note 2.B.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Deposits and Investments (Continued)**

*Minnesota Statutes* requires all deposits be protected by federal deposit insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

*Minnesota Statutes* authorizes the District to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days.

**E. Property Tax Receivable**

Current property taxes receivable are recorded for taxes certified the previous December and collectible in the current calendar year, which have not been received by the District. Delinquent property taxes receivable represents uncollected taxes for the past six years and are deferred and included in the deferred inflows of resources section of the fund financial statements as unavailable revenue because they are not available to finance the operations of the District in the current year.

**F. Property Taxes Levied for Subsequent Year's Expenditures**

Property taxes levied for subsequent year's expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 2022, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2023. The remaining portion of the levy will be recognized when measurable and available.

**G. Inventory**

Inventories of commodities donated directly by the U.S. Department of Agriculture are recorded at market value. Other inventories are stated at cost as determined on a first-in, first-out (FIFO) basis. Inventories are recorded as expenditures when consumed rather than when purchased.

**H. Property Taxes**

The District levies its property tax during the month of December. December 28 is the last day the District can certify a tax levy to the County Auditor. Such taxes become a lien on January 1. The property tax is recorded as revenue when it becomes measurable and available. Cass County is the collecting agencies for the levy and remit the collections to the District three times a year. The tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Delinquent collections for November and December are received the following January.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the basic financial statements.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Capital Assets**

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements.

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 with an estimated useful life in excess of one year. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at its acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized.

Capital assets are depreciated 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 purpose by the District, no salvage value is taken into consideration for depreciation purpose. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment and vehicles.

Capital assets not being depreciated includes land and construction in progress. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

**J. Right-to-Use Lease Assets/Lease Liabilities**

The District recorded right-to-use lease assets as a result of implementing GASB Statement No. 87, Leases. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the lease liability plus any payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Key estimates and judgments related to leases include (1) the discount rate, (2) lease term, (3) lease payments, and (4) amortization.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District determines its estimated borrowing rate based on the applicable State and Local Government Securities rate. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a re-measurement of the leases and will remeasure the right-to-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The District has two items that qualify for reporting in this category. Deferred outflows of resources related to pensions and deferred outflows of resources related to OPEB are reported in the government-wide Statement of Net Position. Deferred outflows of resources related to pensions is recorded for various estimate differences that will be amortized and recognized over future years. Deferred outflows of resources related to OPEB is recorded for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the Statement of Financial Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (expense) until that time. The District has four types of items which qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. Deferred inflows of resources related to pensions is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. Deferred inflows of resources related to OPEB is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years.

**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 Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

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

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Pensions**

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 Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. 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.

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 Teacher's Retirement Fund Association (DTRFA) in 2015.

**N. Risk Management**

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage during the year ending June 30, 2023.

**O. Fund Equity**

**1. Classification**

In the fund financial statements, governmental funds report various levels of spending constraints.

- Nonspendable Fund Balances – These are amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact and include prepaid items and inventory.
- Restricted Fund Balances – These are subject to externally enforceable legal restrictions set by either statute or creditors.
- Committed Fund Balances – These are amounts that can be used for specific purposes pursuant to the constraint imposed by formal action of the School Board, the highest level of decision making authority. Such designations will be approved by a majority vote of the School Board.
- Assigned Fund Balances – These are amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. The School Board, by majority vote, may assign fund balances to be used for a specific purpose when appropriate. The board also delegates the power to assign fund balances to the Business Manager and Superintendent.
- Unassigned Fund Balances – These are amounts that represent the residual amounts not reported in any other classification in the General Fund. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted and committed fund balances exceed to the total net reserves of that fund.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**O. Fund Equity (Continued)**

**2. Minimum Fund Balance Policy**

The District will strive to construct an adequate unassigned General Fund balance of 15% of the annual budget.

**P. Net Position**

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**Q. Use of Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

**R. Budgetary Information**

Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. Prior to July 1, the School Board adopts an annual budget for the following year for the General, Food Service, Community Service, and Debt Service Fund. Reported budget amounts represent the amended budget as adopted by the School Board.

Procedurally, in establishing the budgetary data reflected in these basic financial statements, the Superintendent, or such other school official as designated by the Superintendent, submits to the School Board prior to July 1, a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Budget revisions are presented and approved by the School Board.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**A. Deposits**

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

Custodial Credit Risk – Deposits: This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy indicates that deposits shall be collateralized as required by *Minnesota Statute* § 118A.03 for any amount exceeding FDIC, SAIF, BIF, FCUA or other federal deposit coverage. As of June 30, 2023, the District's bank balance of \$2,737,645 was not exposed to custodial credit risk because it was properly insured and collateralized.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**A. Deposits (Continued)**

The District's deposits had a book balance as listed below.

Checking	\$ 829,790
Savings	102,128
Certificates of deposit	1,730,246
Total deposits	\$ 2,662,164

**B. Investments**

As of June 30, 2023, the District had the following investments:

Investment Type	Type	Fair Value	Investment Maturity (In Years)		Ratings
			Less than 1 Year	1-2 years	
Pooled Investments					
MNTrust Investment Shares	IS	\$ 982,886	\$ 982,886	\$ -	AAAm
Brokered Certificate of Deposit	DTC	243,511	-	243,511	N/A
Total Investments		\$ 1,226,397	\$ 982,886	\$ 243,511	

**Credit Risk:** This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes §§ 118A.04 and 118A.05 limit investments to the top two rating issued by nationally recognized statistical rating organizations. The District's investment policy limits investments to those specified in the above statutes. As of June 30, 2023, the District's investment in the MNTrust IS Account Balance was rated AAAm by Standard & Poor's (S&P).

**Concentration of Credit Risk:** This is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy states the District will diversify its investment to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. The District's investments were exposed to concentration of credit risk at June 30, 2023, as the brokered certificate of deposit with Morgan Stanley PVT Bank represented more than 5% of total investments.

**Interest Rate Risk:** This is the risk that market value of securities will fall due to the changes in market interest rates. The District's policy states investment maturities should be scheduled to coincide with projected District cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. The policy also indicates investments shall be managed to attain a market rate of return through various economic and budgetary cycles, while preserving and protection the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

Custodial Credit Risk – Investments: This is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy on custodial credit risk states securities will be held in third party safekeeping by an institution designated as custodial agent. The custodial agent shall issue a safe keeping receipt to the District listing pertinent information related to the securities held.

The District has the following recurring fair value measurements as of June 30, 2023:

- \$243,511 of investments are valued using significant other observable inputs (Level 2 inputs)

**C. Summary of Deposits and Investments**

Below is a summary of total cash and investments:

Petty cash	\$ 925
Deposits (Note 2.A.)	2,662,164
Investments (Note 2.B.)	<u>1,226,397</u>
Total cash and investments	<u><u>\$ 3,889,486</u></u>

Cash and investments at June 30, 2023, are presented as follows:

Statement of Net Position	
Cash and investments	\$ 3,886,051
Statement of Fiduciary Net Position	
Cash and investments	<u>3,435</u>
Total	<u><u>\$ 3,889,486</u></u>

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 27,335	\$ -	\$ -	\$ 27,335
Construction in progress	207,093	1,957,408	71,029	2,093,472
Total capital assets not being depreciated	<u>234,428</u>	<u>1,957,408</u>	<u>71,029</u>	<u>2,120,807</u>
Capital assets being depreciated				
Land improvements	66,445	106,822	-	173,267
Buildings	43,817,711	14,650	-	43,832,361
Equipment and vehicles	2,769,167	54,460	-	2,823,627
Total capital assets being depreciated	<u>46,653,323</u>	<u>175,932</u>	<u>-</u>	<u>46,829,255</u>
Less accumulated depreciation for				
Land improvements	44,864	5,995	-	50,859
Buildings	8,071,498	1,203,320	-	9,274,818
Equipment and vehicles	2,244,569	108,701	-	2,353,270
Total accumulated depreciation	<u>10,360,931</u>	<u>1,318,016</u>	<u>-</u>	<u>11,678,947</u>
Total capital assets being depreciated, net	<u>36,292,392</u>	<u>(1,142,084)</u>	<u>-</u>	<u>35,150,308</u>
Governmental activities, capital assets, net	<u>\$ 36,526,820</u>	<u>\$ 815,324</u>	<u>\$ 71,029</u>	<u>\$ 37,271,115</u>

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 3 – CAPITAL ASSETS (CONTINUED)**

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Leased assets being amortized				
Equipment and vehicles	\$ 76,738	\$ 18,826	\$ 10,990	\$ 84,574
Less accumulated amortization for				
Equipment and vehicles	32,504	26,518	9,299	49,723
Governmental activities, leased assets, net	<u>\$ 44,234</u>	<u>\$ (7,692)</u>	<u>\$ 1,691</u>	<u>\$ 34,851</u>

Depreciation/amortization expense of \$1,344,534 for the year ended June 30, 2023, was charged to the following governmental functions:

Administration	\$ 1,321
Elementary and secondary regular instruction	3,828
Vocational education instruction	2,578
Instructional support services	4,111
Pupil support services	70,803
Sites and buildings	45,597
Community service	911
Unallocated	1,215,385
Total depreciation/amortization expense	<u>\$ 1,344,534</u>

**NOTE 4 – LONG-TERM DEBT**

**A. Components of Long-Term Liabilities**

	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities					
G.O. School Building Bonds, Series 2016A	3.0-5.0%	\$ 25,975,000	02/01/39	\$ 19,855,000	\$ 985,000
G.O. Facilities Maintenance and Tax Abatement Bonds, Series 2022A	2.65%	1,150,000	02/01/35	1,125,000	90,000
Total G.O. bonds				<u>20,980,000</u>	<u>1,075,000</u>
Premium on bonds payable				639,266	-
Financed purchases from direct borrowing				70,623	33,248
Lease liability				<u>34,910</u>	<u>23,409</u>
Total long-term liabilities				<u>\$ 21,724,799</u>	<u>\$ 1,131,657</u>

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 4 – LONG-TERM DEBT (CONTINUED)**

**A. Components of Long-Term Liabilities (Continued)**

Long-term bond liabilities listed above were issued to finance acquisition and construction of capital facilities. Other long-term liabilities such as financed purchases payable and lease liability are typically liquidated through the General Fund.

**B Minimum Debt Payments**

Minimum annual principal and interest payments required to retire debt liabilities:

Year Ending June 30,	G.O. Bonds		
	Principal	Interest	Total
2024	\$ 1,075,000	\$ 681,184	\$ 1,756,184
2025	1,130,000	629,549	1,759,549
2026	1,175,000	585,631	1,760,631
2027	1,230,000	539,981	1,769,981
2028	1,265,000	503,466	1,768,466
2029-2033	6,835,000	1,930,391	8,765,391
2034-2038	7,425,000	853,069	8,278,069
2039	845,000	27,463	872,463
Total	<u>\$ 20,980,000</u>	<u>\$ 5,750,734</u>	<u>\$ 26,730,734</u>

Year Ending June 30,	Financed Purchases from Direct Borrowing		
	Principal	Interest	Total
2024	\$ 33,248	\$ 1,659	\$ 34,907
2025	18,493	786	19,279
2026	18,882	397	19,279
Total	<u>\$ 70,623</u>	<u>\$ 2,842</u>	<u>\$ 73,465</u>

Year Ending June 30,	Lease Liability		
	Principal	Interest	Total
2024	\$ 23,409	\$ 451	\$ 23,860
2025	3,757	1,956	5,713
2026	3,833	120	3,953
2027	3,911	42	3,953
Total	<u>\$ 34,910</u>	<u>\$ 2,569</u>	<u>\$ 37,479</u>

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 4 – LONG-TERM DEBT (CONTINUED)**

**C. Changes in Long-Term Liabilities**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Long-term liabilities				
G.O. bonds	\$ 21,945,000	\$ -	\$ 965,000	\$ 20,980,000
Premium on bonds payable	680,288	-	41,022	639,266
Financed purchases payable	103,021	-	32,398	70,623
Lease liability	43,867	18,826	27,783	34,910
	<u>\$ 22,772,176</u>	<u>\$ 18,826</u>	<u>\$ 1,066,203</u>	<u>\$ 21,724,799</u>

**D. Financed Purchases from Direct Borrowing**

On August 26, 2019, the District entered into a financed purchase agreement with Santander Bank, N.A. for the acquisition of a school bus. The agreement includes annual principal and interest payments of \$15,628 for each of the five years of the agreement.

On November 25, 2021, the District entered into a financed purchase agreement with Santander Bank, N.A. for the acquisition of a school bus. The agreement includes annual principal and interest payments of \$19,279 for each of the five years of the agreement.

**E. Lease Liability**

The District entered into lease agreements for equipment. The lease agreements include annual principal and interest payments as noted on the previous page. Interest and discount rates on the lease agreements are 0.17% annually.

**NOTE 5 – FUND BALANCES**

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

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 5 – FUND BALANCES (CONTINUED)**

**A. Fund Balance**

Fund equity balances are classified as follows to reflect the limitations and restrictions of the respective funds.

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Funds	Total
Nonspendable for					
Inventory	\$ -	\$ -	\$ -	\$ 3,222	\$ 3,222
Prepaid items	52,475	-	-	-	52,475
Total nonspendable	<u>52,475</u>	<u>-</u>	<u>-</u>	<u>3,222</u>	<u>55,697</u>
Restricted/reserved for					
Student Activities	66,382	-	-	-	66,382
Scholarships	67,874	-	-	-	67,874
Staff Development	12,591	-	-	-	12,591
Operating Capital	145,280	-	-	-	145,280
Gifted and Talented	38,645	-	-	-	38,645
Teacher Development and Evaluation	10,749	-	-	-	10,749
Basic Skills Programs	25,270	-	-	-	25,270
Achievement and Integration Revenue	1,876	-	-	-	1,876
Safe School Crime	769	-	-	-	769
Basic Skills Extended Time	1	-	-	-	1
Long-term Facilities Maintenance	160,473	-	480,207	-	640,680
Medical Assistance	78,904	-	-	-	78,904
Debt Service	-	294,615	-	-	294,615
Capital Projects	-	-	154,466	-	154,466
Food Service	-	-	-	244,987	244,987
Community Education	-	-	-	59,463	59,463
Early Childhood and Family Education (ECFE)	-	-	-	40,518	40,518
Community Service	-	-	-	7,768	7,768
Total restricted/reserved	<u>608,814</u>	<u>294,615</u>	<u>634,673</u>	<u>352,736</u>	<u>1,890,838</u>
Unassigned	<u>925,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>925,035</u>
Total fund balance	<u>\$ 1,586,324</u>	<u>\$ 294,615</u>	<u>\$ 634,673</u>	<u>\$ 355,958</u>	<u>\$ 2,871,570</u>

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 5 – FUND BALANCES (CONTINUED)**

**A. Fund Balance (Continued)**

Nonspendable for Inventory and Prepaid Items – A portion of the fund balance has been spent on inventory and prepaid items and is not available for other uses.

Restricted/Reserved for Student Activities – This balance represents available resources to be used for the extracurricular activity funds raised by the students.

Restricted/Reserved for Scholarships – This balance represents available resources for the scholarship funds.

Restricted/Reserved for Staff Development – This balance represents unspent staff development revenues set aside from general education revenue that were restricted/reserved for staff development related to Finance Code 316. Expenditures for staff development must equal at least 2% of the basic general education revenue, unless legal stipulations are met (*Minnesota Statutes* § 122A.61, subdivision 1).

Restricted/Reserved for Operating Capital – This balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Restricted/Reserved for Gifted and Talented – The part of General Education Aid revenue for the gifted and talented program that is unspent at year end must be restricted in this Balance Sheet account.

Restricted/Reserved for Teacher Development and Evaluation – This balance represents resources available for teacher development and evaluation uses listed in *Minnesota Statutes* § 122A.40, subd. 8 or § 122A.41, subd. 5.

Restricted/Reserved for Basic Skills Programs – This balance represents resources available for the basic skills uses listed in *Minnesota Statutes* § 126C.15, subd. 1.

Restricted/Reserved for Achievement and Integration Revenue – This balance represents unspent resources available from the achievement and integration program.

Restricted/Reserved for Safe Schools Levy – The unspent resources available from the safe schools levy must be restricted in this account for future use.

Restricted/Reserved for Basic Skills Extended Time – This balance represents resources available for the basic skills extended time uses listed in *Minnesota Statutes* § 126C.15, subd. 1.

Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) – This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* § 123B.595, subd. 12).

Restricted/Reserved for Medical Assistance – This balance represents available resources to be used for medical assistance expenditures (*Minnesota Statutes* § 125A.21, subd. 3).

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 5 – FUND BALANCES (CONTINUED)**

**A. Fund Balance (Continued)**

Restricted for Debt Service – This balance represents resources available for payment of G.O. bond principal, interest, and related costs.

Restricted for Capital Projects – This balance represents resources available for payment of building construction costs.

Restricted for Food Service – This balance represents resources available for payment of food service costs.

Restricted/Reserved for Community Education – This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood and family education, and extended day programs.

Restricted/Reserved for Early Childhood and Family Education – This balance represents the resources available to provide for services for ECFE programming.

Restricted/Reserved for Community Service – This balance represents the remaining positive fund balance of the Community Service Fund that is not restricted for other purposes.

Unassigned amounts represent resources available to meet current and future year's expenditures.

**B. Net Position**

Net position restricted for other purposes is comprised of the total positive General Fund restricted/reserved fund balances plus the positive net position in the Food Service and Community Service Funds.

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE**

The District participates in various pension plans. Total pension expense for the year ended June 30, 2023, was (\$493,537). The components of pension expense are noted in the following plan summaries.

The General Fund typically liquidates the Liability related to the pensions.

**Teachers' Retirement Association**

**A. Plan Description**

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with *Minnesota Statutes*, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Teachers' Retirement Association (Continued)**

**A. Plan Description (Continued)**

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 teachers employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCP) administered by Minnesota State.

**B. Benefits Provided**

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by *Minnesota Statute* and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

*Tier I Benefits*

Tier I	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per year
	First ten years if service years are July 1, 2006, or after	1.4% per year
	All other years of service if service years are up to July 1, 2006	1.7% per year
	All other years of service if service years are July 1, 2006, or after	1.9% per year

With these provisions:

- Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- 3% per year early retirement reduction factor for all years under normal retirement age.
- Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Teachers' Retirement Association (Continued)**

**B. Benefits Provided (Continued)**

*Tier II Benefits*

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006, and after, a level formula of 1.9% per year for Coordinated members and 2.7% for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under *Minnesota Statute*. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Members first employed after June 30, 1989, receive only the Tier II calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

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

**C. Contribution Rate**

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2021, June 30, 2022, and June 30, 2023, were:

	June 30, 2021		June 30, 2022		June 30, 2023	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.0%	12.13%	11.0%	12.34%	11.0%	12.55%
Coordinated	7.5%	8.13%	7.5%	8.34%	7.5%	8.55%

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Teachers' Retirement Association (Continued)**

**C. Contribution Rate (Continued)**

The following is a reconciliation of employer contributions in TRA's fiscal year 2022 ACFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations. Amounts are reported in thousands.

Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	\$ 482,679
Employer contributions not related to future contribution efforts	(2,178)
TRA's contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total non-employer contributions	<u>35,590</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 515,519</u></u>

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

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Teachers' Retirement Association (Continued)**

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

**Actuarial Information**

Valuation date	July 1, 2022
Measurement date	June 30, 2022
Experience study	June 28, 2019 (demographic and economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028.
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028.
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

**Mortality Assumptions**

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 rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
Post-disability	RP 2014 disabled retiree mortality table, without adjustment.

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

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Teachers' Retirement Association (Continued)**

**D. Actuarial Assumptions (Continued)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Private markets	25.0	5.90
Fixed income	<u>25.0</u>	0.75
Total	<u><u>100.0 %</u></u>	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is six years. The "Difference Between Expected and Actual Experience", "Changes of Assumptions", and "Changes in Proportion" use the amortization period of six years in the schedule presented. The amortization period for "Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments" is five years as required by GASB 68.

Changes in actuarial assumptions since the 2021 valuation:

- None

**E. Discount Rate**

The discount rate used to measure the total pension liability was 7.0%. 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 (SEIR).

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Teachers' Retirement Association (Continued)**

**F. Net Pension Liability**

On June 30, 2023, the District reported a liability of \$3,459,227 for its proportionate share of the 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 TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.0432% at the end of the measurement period and 0.0426% for the beginning of the year.

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

District's proportionate share of net pension liability	\$ 3,459,227
State's proportionate share of the net pension liability associated with the District	256,701

For the year ended June 30, 2023, the District recognized pension expense of (\$693,868). Included in this amount, the District recognized \$35,297 as pension expense for the support provided by direct aid.

On 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 experience	\$ 51,931	\$ 30,569
Net collective difference between projected and actual earnings on plan investments	119,350	-
Changes of assumptions	546,534	713,402
Changes in proportion	86,783	145,983
Contributions to TRA subsequent to the measurement date	248,710	-
Total	\$ 1,053,308	\$ 889,954

The \$248,710 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Teachers' Retirement Association (Continued)**

**F. Net Pension Liability (Continued)**

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

Year Ended June 30,	Pension Expense Amount
2024	\$ (633,274)
2025	102,650
2026	9,694
2027	428,758
2028	6,816
Total	\$ (85,356)

**G. Pension Liability Sensitivity**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.0%) and 1 percent higher (8.0%) than the current rate.

District proportionate share of NPL		
1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
\$ 5,453,284	\$ 3,459,227	\$ 1,824,723

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

**H. Pension Plan Fiduciary Net Position**

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

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Public Employees' Retirement Association**

**A. Plan Description**

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

General Employees Retirement Plan

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

**B. Benefits Provided**

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated 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 annuity accrual rate for a Coordinated Plan member is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% 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 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% and a maximum of 1.5%. 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. 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.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**C. Contributions**

*Minnesota Statutes* Chapter 353 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023, were \$98,026. The District's contributions were equal to the required contributions as set by state statute.

**D. Pension Costs**

General Employees Fund Pension Costs

At June 30, 2023, the District reported a liability of \$1,362,246 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$39,927. 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 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 PERA's participating employers. The District's proportionate share was 0.0172% at the end of the measurement period and 0.0161% for the beginning of the period.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs (Continued)**

General Employees Fund Pension Costs (Continued)

District's proportionate share of net pension liability	\$ 1,362,246
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>39,927</u>
Total	<u><u>\$ 1,402,173</u></u>

For the year ended June 30, 2023, the District recognized pension expense of \$200,331 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized \$5,966 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2023, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 11,378	\$ 13,607
Changes in actuarial assumptions	289,180	5,121
Net collective difference between projected and actual investment earnings actual investment earnings	52,956	-
Changes in proportion	53,668	-
Contributions paid to PERA subsequent to the measurement date	<u>98,026</u>	<u>-</u>
Total	<u><u>\$ 505,208</u></u>	<u><u>\$ 18,728</u></u>

The \$98,026 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as shown on the following page.

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs (Continued)**

<u>Year Ended June 30,</u>	<u>Pension Expense</u>
2024	\$ 146,642
2025	139,190
2026	(20,572)
2027	<u>123,194</u>
Total	<u><u>\$ 388,454</u></u>

**E. Long-Term Expected Return on Investment**

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

<u>Asset Class</u>	<u>Final Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	<u>25.0</u>	5.90
Total	<u><u>100.0 %</u></u>	

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**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. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. 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 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service.

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

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

The following changes in actuarial assumptions and plan provisions occurred in 2022:

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

**G. Discount Rate**

The discount rate used to measure the total pension liability in 2022 was 6.5%. 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 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.

**Independent School District No. 118  
Notes to Basic Financial Statements**

**NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

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

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
District's proportionate share of PERA's net pension liability	\$ 2,151,738	\$ 1,362,246	\$ 714,740

**I. Pension Plan Fiduciary Net Position**

Detailed information about the General Employees Fund's fiduciary net position is available in a separately-issued PERA financial report that includes the financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN**

**A. Plan Description**

The District provides a single-employer defined benefit healthcare plan to eligible retirees and their spouses. The plan offers medical coverage. It is the District's policy to periodically review its medical coverage, and to obtain requests for proposals in order to provide the most favorable benefits and premiums for District employees and retirees. No assets have been acclimated in a trust.

**B. Benefits Provided**

The District provides benefits to certain employees and retirees based on different bargaining groups. The General Fund, Food Service Fund, and Community Service Fund typically liquidate the Liability related to OPEB.

**C. Members**

As of July 1, 2021, the following were covered by the benefit terms:

Actives	88
Retirees receiving payments	8
Total	96

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**D. Contributions**

Retirees contribute to the health care plan at the same rate as District employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the District, based on the contract terms. The required contributions are based on projected pay-as-you-go financing requirements. For the fiscal year 2023, the District contributed \$70,263 to the plan.

**E. Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation measured as of July 1, 2022, using the Entry Age method and the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Discount rate	3.80%
Inflation	2.50%
Medical trend rate	6.25% in 2022, grading to 5.00% over 5 years and then to 4.00% over the next 48 years.
Dental trend rate	4.00%
Mortality assumption	Pub-2010 Public Retirement Plans. Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2020 to June 30, 2021.

The discount rate used to measure the total OPEB liability was 3.80% using the 20-year municipal bond yield.

**F. Total OPEB Liability**

The District's total OPEB liability of \$954,645 was measured as of July 1, 2022, and was determined by an actuarial valuation as of July 1, 2021.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**F. Total OPEB Liability (Continued)**

Changes in the total OPEB liability are as follows:

	<u>Total OPEB Liability</u>
Balances at June 30, 2022	\$ 1,099,911
Changes for the year	
Service cost	39,676
Interest cost	23,042
Changes of assumptions	(122,807)
Benefit payments	<u>(85,177)</u>
Net changes	<u>(145,266)</u>
Balances at June 30, 2023	<u><u>\$ 954,645</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.10% in 2022 to 3.80% in 2023 and a change in the inflation rate from 2.00% in 2022 to 2.50% in 2023.

**G. OPEB Liability Sensitivity**

The following presents the District's total OPEB liability calculated using the discount rate of 3.80% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

<u>Total OPEB Liability</u>		
<u>1% Decrease in Discount Rate (2.80%)</u>	<u>Current Discount Rate (3.80%)</u>	<u>1% Increase in Discount Rate (4.80%)</u>
\$ 1,030,359	\$ 954,645	\$ 886,474

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**G. OPEB Liability Sensitivity (Continued)**

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% lower and 1% higher than the current healthcare cost trend rates.

Total OPEB Liability		
1% decrease (5.25% decreasing to 4.0% then 3.0%)	Current (6.25% decreasing to 5.0% then 4.0%)	1% Increase (7.25% decreasing to 6.0% then 5.0%)
\$ 874,325	\$ 954,645	\$ 1,048,548

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$43,032. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability gains	\$ -	\$ 109,383
Changes of assumptions	97,466	105,263
Contributions subsequent to the measurement date	70,263	-
Total	\$ 167,729	\$ 214,646

The \$70,263 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2024.

**Independent School District No. 118**  
**Notes to Basic Financial Statements**

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources  
 Related to OPEB (Continued)**

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in the OPEB expense as follows:

Year Ended <u>June 30,</u>		
2024		\$ (19,686)
2025		(19,686)
2026		(19,686)
2027		(19,689)
2028		(20,890)
Thereafter		<u>(17,543)</u>
Total		<u><u>\$ (117,180)</u></u>

**NOTE 8 – COMMITMENTS**

At June 30, 2023, the District had construction contract commitments for the outstanding bus garage and parking lot projects totaling \$103,694.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Independent School District No. 118**  
**Schedule of Changes in Total OPEB Liability**  
**and Related Ratios**

	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Total OPEB Liability				
Service cost	\$ 43,066	\$ 44,358	\$ 41,776	\$ 47,653
Interest cost	36,007	36,174	36,480	34,135
Differences between expected and actual experience	-	-	(75,582)	-
Changes of assumptions	-	-	85,163	59,201
Plan changes	-	-	-	-
Benefit payments	<u>(84,504)</u>	<u>(66,279)</u>	<u>(71,639)</u>	<u>(59,258)</u>
Net change in total OPEB liability	<u>(5,431)</u>	<u>14,253</u>	<u>16,198</u>	<u>81,731</u>
Beginning of year	<u>1,057,865</u>	<u>1,052,434</u>	<u>1,066,687</u>	<u>1,082,885</u>
End of year	<u>\$ 1,052,434</u>	<u>\$ 1,066,687</u>	<u>\$ 1,082,885</u>	<u>\$ 1,164,616</u>
Covered payroll	\$ 3,344,325	\$ 3,444,655	\$ 3,387,306	\$ 3,488,925
Total OPEB liability as a percentage of covered-employee payroll	31.47%	30.97%	31.97%	33.38%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2022</u>	<u>June 30, 2023</u>
\$ 49,057	\$ 39,676
28,321	23,042
(100,231)	-
25,045	(122,807)
803	-
<u>(67,700)</u>	<u>(85,177)</u>
(64,705)	(145,266)
<u>1,164,616</u>	<u>1,099,911</u>
<u>\$ 1,099,911</u>	<u>\$ 954,645</u>
\$ 3,524,621	\$ 3,630,360
31.21%	26.30%

**Independent School District No. 118**  
**Schedule of District's and Non-Employer Proportionate Share**  
**of Net Pension Liability - General Employees Retirement Fund**  
**Last Ten Years**

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Share of State of Minnesota's Proportionated Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and 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 (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0175%	\$ 822,062	\$ -	\$ 822,062	\$ 919,338	89.4%	78.8%
2015	0.0181%	938,036	-	938,036	1,045,053	89.8%	78.2%
2016	0.0179%	1,453,391	18,946	1,472,337	1,110,533	130.9%	68.9%
2017	0.0176%	1,123,572	14,149	1,137,721	1,135,533	98.9%	75.9%
2018	0.0160%	887,614	29,072	916,686	1,076,920	82.4%	79.5%
2019	0.0150%	829,316	25,832	855,148	1,060,573	78.2%	80.2%
2020	0.0159%	953,278	29,413	982,691	1,137,387	83.8%	79.1%
2021	0.0161%	687,542	21,007	708,549	1,158,307	59.4%	87.0%
2022	0.0172%	1,362,246	39,927	1,402,173	1,287,933	105.8%	76.7%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Schedule of District's and Non-Employer Proportionate Share**  
**of Net Pension Liability - TRA Retirement Fund**  
**Last Ten Years**

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Share of State of Minnesota's Proportionated Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0482%	\$ 2,221,021	\$ 156,220	\$ 2,377,241	\$ 2,198,471	101.0%	81.5%
2015	0.0429%	2,653,789	325,488	2,979,277	2,175,040	122.0%	76.8%
2016	0.0426%	10,161,116	1,020,737	11,181,853	2,217,747	458.2%	44.9%
2017	0.0429%	8,563,618	828,167	9,391,785	2,310,147	370.7%	51.6%
2018	0.0421%	2,644,274	248,678	2,892,952	2,323,400	113.8%	78.1%
2019	0.0452%	2,881,057	254,965	3,136,022	2,567,562	112.2%	78.2%
2020	0.0447%	3,302,496	276,496	3,578,992	2,597,715	127.1%	75.5%
2021	0.0426%	1,864,303	157,257	2,021,560	2,550,652	73.1%	86.6%
2022	0.0432%	3,459,227	256,701	3,715,928	2,672,074	129.5%	76.2%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Independent School District No. 118  
Schedule of District Contributions  
General Employees Retirement Fund  
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 66,652	\$ 66,652	\$ -	\$ 919,338	7.25%
2015	78,379	78,379	-	1,045,053	7.50%
2016	83,290	83,290	-	1,110,533	7.50%
2017	85,165	85,165	-	1,135,533	7.50%
2018	80,769	80,769	-	1,076,920	7.50%
2019	79,543	79,543	-	1,060,573	7.50%
2020	85,304	85,304	-	1,137,387	7.50%
2021	86,873	86,873	-	1,158,307	7.50%
2022	96,595	96,595	-	1,287,933	7.50%
2023	98,026	98,026	-	1,307,013	7.50%

**Schedule of District Contributions  
TRA Retirement Fund  
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 153,893	\$ 153,893	\$ -	\$ 2,198,471	7.00%
2015	163,128	163,128	-	2,175,040	7.50%
2016	166,331	166,331	-	2,217,747	7.50%
2017	173,261	173,261	-	2,310,147	7.50%
2018	174,255	174,255	-	2,323,400	7.50%
2019	197,959	197,959	-	2,567,562	7.71%
2020	205,739	205,739	-	2,597,715	7.92%
2021	207,368	207,368	-	2,550,652	8.13%
2022	222,851	222,851	-	2,672,074	8.34%
2023	248,710	248,710	-	2,908,889	8.55%

**Independent School District No. 118**  
**Notes to the Required Supplementary Information**

**TRA Retirement Fund**

**2022 Changes**

Changes in Actuarial Assumptions

- None

**2021 Changes**

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.5% to 7.0%.

**2020 Changes**

Changes in Actuarial Assumptions

- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the 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.
- Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

**2019 Changes**

Changes in Actuarial Assumptions

- None

**2018 Changes**

Changes in Actuarial Assumptions

- The discount rate was increased to 7.5% from 5.12%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% 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 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 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 0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

**Independent School District No. 118**  
**Notes to the Required Supplementary Information**

**TRA Retirement Fund (Continued)**

**2017 Changes**

Changes in Actuarial Assumptions

- The discount rate was increased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

**2016 Changes**

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

**Independent School District No. 118**  
**Notes to the Required Supplementary Information**

**TRA Retirement Fund (Continued)**

**2015 Changes**

Changes of Benefit Terms

- The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%.

**Independent School District No. 118**  
**Notes to the Required Supplementary Information**

**General Employees Fund**

**2022 Changes**

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

**2021 Changes**

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**2020 Changes**

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- 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% 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 2-5 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 Scale MP-2018 to Scale 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% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**Independent School District No. 118**  
**Notes to the Required Supplementary Information**

**General Employees Fund (Continued)**

**2019 Changes**

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changes prospectively, requiring \$16 million due per year through 2031.

**2018 Changes**

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.0%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, 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.

**2017 Changes**

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

**Independent School District No. 118**  
**Notes to the Required Supplementary Information**

**General Employees Fund (Continued)**

**2016 Changes**

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**2015 Changes**

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 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.

**Independent School District No. 118**  
**Notes to the Required Supplementary Information**

**Post Employment Health Care Plan**

**2023 Changes**

Changes in Actuarial Assumptions

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.80%.

**2022 Changes**

Changes in Actuarial Assumptions

- The health care trend rates, mortality tables, and salary increase rates, withdrawal rates, and retiree plan participation percentage were updated.
- The discount rate was changed from 2.40% to 2.10%.
- The inflation rate was changed from 2.50% to 2.00%

**2021 Changes**

Changes in Actuarial Assumptions

- The discount rate was changed from 3.10% to 2.40%.

**2020 Changes**

Changes in Actuarial Assumptions

- The health care trend rates, mortality tables, and salary increase rates were updated.
- The discount rate was changed from 3.40% to 3.10%.
- An implicit rate liability was added for one post-age 65 retiree who is now assumed not to have Medicare as her primary insurance.

**2019 Changes**

Changes in Actuarial Assumptions

- None

**SUPPLEMENTARY INFORMATION**

**Independent School District No. 118**  
**Combining Balance Sheet -**  
**Nonmajor Governmental Funds**  
**June 30, 2023**

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
<b>Assets</b>			
Cash and investments	\$ 243,713	\$ 179,179	\$ 422,892
Current property taxes receivable	-	22,419	22,419
Delinquent property taxes receivable	-	1,167	1,167
Due from Department of Education	60	2,417	2,477
Due from federal government through department of education	3,202	6,875	10,077
Due from other governmental units	-	11,976	11,976
Inventory	3,222	-	3,222
<b>Total assets</b>	<u>\$ 250,197</u>	<u>\$ 224,033</u>	<u>\$ 474,230</u>
<b>Liabilities</b>			
Accounts payable	\$ 1,502	\$ 37,828	\$ 39,330
Salaries and benefits payable	362	15,409	15,771
Unearned revenue	124	-	124
<b>Total liabilities</b>	<u>1,988</u>	<u>53,237</u>	<u>55,225</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for subsequent year's expenditures	-	61,880	61,880
Unavailable revenue - delinquent taxes	-	1,167	1,167
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>63,047</u>	<u>63,047</u>
<b>Fund Balances</b>			
Nonspendable	3,222	-	3,222
Restricted	244,987	107,749	352,736
<b>Total fund balances</b>	<u>248,209</u>	<u>107,749</u>	<u>355,958</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 250,197</u>	<u>\$ 224,033</u>	<u>\$ 474,230</u>

**Independent School District No. 118**  
**Combining Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances -**  
**Nonmajor Governmental Funds**  
**Year Ended June 30, 2023**

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
<b>Revenues</b>			
Local property taxes	\$ -	\$ 59,422	\$ 59,422
Other local and county revenues	-	83,142	83,142
Revenue from state sources	12,017	93,312	105,329
Revenue from federal sources	275,408	18,875	294,283
Sales and other conversion of assets	33,620	-	33,620
Total revenues	<u>321,045</u>	<u>254,751</u>	<u>575,796</u>
<b>Expenditures</b>			
Current			
Food service	283,613	-	283,613
Community education and services	-	348,732	348,732
Capital outlay			
Food service	10,679	-	10,679
Community education and services	-	11,271	11,271
Total expenditures	<u>294,292</u>	<u>360,003</u>	<u>654,295</u>
Excess of revenues over (under) expenditures	26,753	(105,252)	(78,499)
<b>Fund Balances</b>			
Beginning of year	<u>221,456</u>	<u>213,001</u>	<u>434,457</u>
End of year	<u>\$ 248,209</u>	<u>\$ 107,749</u>	<u>\$ 355,958</u>

**Independent School District No. 118**  
**Uniform Financial Accounting and Reporting Standards**  
**Compliance Table**  
**Year Ended June 30, 2023**

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION FUND</b>			
Total revenue	\$ 8,932,940	\$ 8,932,939	\$ 1	Total revenue	\$ -	\$ -	\$ -
Total expenditures	9,200,350	9,200,350	-	Total expenditures	471,182	471,182	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	52,475	52,475	-	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
4.01 Student Activities	66,382	66,381	1	4.07 Capital Projects Levy	-	-	-
4.02 Scholarships	67,874	67,873	1	4.13 Project Funded by COP/LP	-	-	-
4.03 Staff Development	12,591	12,595	(4)	4.67 LTFM	480,207	480,207	-
4.07 Capital Projects Levy	-	-	-	<i>Restricted:</i>			
4.08 Cooperative Programs	-	-	-	4.64 Restricted fund balance	154,466	154,466	-
4.09 Alternative Facility Program	-	-	-	<i>Unassigned:</i>			
4.13 Building Projects Funded by COP/LP	-	-	-	4.63 Unassigned fund balance	-	-	-
4.14 Operating Debt	-	-	-				
4.16 Levy Reduction	-	-	-	<b>07 DEBT SERVICE FUND</b>			
4.17 Taconite Building Maintenance	-	-	-	Total revenue	\$ 1,639,578	\$ 1,639,577	\$ 1
4.24 Operating Capital	145,280	145,280	(0)	Total expenditures	1,685,772	1,685,771	1
4.26 S25 Taconite	-	-	-	<i>Nonspendable:</i>			
4.27 Disabled Accessibility	-	-	-	4.60 Nonspendable fund balance	-	-	-
4.28 Learning and Development	-	-	-	<i>Restricted/reserved:</i>			
4.34 Area Learning Center	-	-	-	4.25 Bond refundings	-	-	-
4.35 Contracted Alternative Programs	-	-	-	4.33 Maximum effort loan aid	-	-	-
4.36 State Approved Alternative Program	-	-	-	4.51 QZAB payments	-	-	-
4.38 Gifted and Talented	38,645	38,645	-	4.67 LTFM	-	-	-
4.40 Teacher Development and Evaluation	10,749	10,749	-	<i>Restricted:</i>			
4.41 Basic Skills Programs	25,270	25,270	-	4.64 Restricted fund balance	294,615	294,614	1
4.48 Achievement and Integration Revenue	1,876	1,877	(1)	<i>Unassigned:</i>			
4.49 Safe School Crime	769	769	-	4.63 Unassigned fund balance	-	-	-
4.51 QZAB Payments	-	-	-				
4.52 OPEB Liabilities not Held in Trust	-	-	-	<b>08 TRUST FUND</b>			
4.53 Unfunded Severance and Retirement Levy	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.59 Basic Skills Extended Time	1	-	1	Total expenditures	-	-	-
4.67 Long-term Facilities Maintenance	160,473	160,473	-	<i>Unassigned:</i>			
4.72 Medical Assistance	78,904	78,904	-	4.01 Student Activities	-	-	-
<i>Restricted:</i>				4.02 Scholarships	-	-	-
4.64 Restricted fund balance	-	-	-	4.22 Net position	-	-	-
4.75 Title VII - Impact Aid	-	-	-				
4.76 Payments in Lieu of Taxes	-	-	-	<b>18 CUSTODIAL FUND</b>			
<i>Committed:</i>				Total revenue	\$ 54	\$ 54	\$ -
4.18 Committed for separation	-	-	-	Total expenditures	-	-	-
4.61 Committed fund balance	-	-	-	<i>Unassigned:</i>			
<i>Assigned:</i>				4.01 Student Activities	-	-	-
4.62 Assigned fund balance	-	-	-	4.02 Scholarships	3,435	3,435	-
<i>Unassigned:</i>				4.48 Achievement & Integration	-	-	-
4.22 Unassigned fund balance	925,035	925,032	3	4.64 Restricted fund balance	-	-	-
<b>02 FOOD SERVICE FUND</b>				<b>20 Internal Service Fund</b>			
Total revenue	\$ 321,045	\$ 321,044	\$ 1	Total revenue	\$ -	\$ -	\$ -
Total expenditures	294,292	294,291	1	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Unassigned:</i>			
4.60 Nonspendable fund balance	3,222	3,222	-	4.22 Net position	-	-	-
<i>Restricted/reserved:</i>							
4.52 OPEB Liabilities not Held in Trust	-	-	-	<b>25 OPEB REVOCABLE TRUST</b>			
<i>Restricted:</i>				Total revenue	\$ -	\$ -	\$ -
4.64 Restricted fund balance	244,987	244,987	-	Total expenditures	-	-	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
4.63 Unassigned fund balance	-	-	-	4.22 Net position	-	-	-
<b>04 COMMUNITY SERVICE FUND</b>				<b>45 OPEB IRRVOCABLE TRUST</b>			
Total revenue	\$ 254,751	\$ 254,749	\$ 2	Total revenue	\$ -	\$ -	\$ -
Total expenditures	360,003	360,001	2	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Unassigned:</i>			
4.60 Nonspendable fund balance	-	-	-	4.22 Net position	-	-	-
<i>Restricted/reserved:</i>							
4.26 S25 Taconite	-	-	-	<b>47 OPEB DEBT SERVICE</b>			
4.31 Community Education	59,463	59,462	1	Total revenue	\$ -	\$ -	\$ -
4.32 ECFE	40,518	40,519	(1)	Total expenditures	-	-	-
4.40 Teacher Development and Evaluations	-	-	-	<i>Nonspendable:</i>			
4.44 School Readiness	7,768	7,768	-	4.6 Nonspendable fund balance	-	-	-
4.47 Adult Basic Education	-	-	-	<i>Restricted:</i>			
4.52 OPEB Liabilities not Held in Trust	-	-	-	4.25 Bond refundings	-	-	-
<i>Restricted:</i>				4.64 Restricted fund balance	-	-	-
4.64 Restricted fund balance	-	-	-	<i>Unassigned:</i>			
<i>Unassigned:</i>				4.63 Unassigned fund balance	-	-	-
4.63 Unassigned fund balance	-	-	-				

**Independent School District No. 118**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
<b>U.S. Department of Agriculture</b>		
Through Minnesota Department of Education		
Child nutrition cluster		
School Breakfast Program	10.553	\$ 69,865
National School Lunch Program	10.555	164,266
Commodities programs (noncash assistance)	10.555	18,948
COVID-19 - Supply Chain Assistance	10.555C	8,006
Fresh Fruit and Vegetable Program	10.582	14,323
Total child nutrition cluster and U.S. Department of Agriculture		<u>275,408</u>
<b>U.S. Department of Treasury</b>		
Through Minnesota Department of Education		
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	21,878
<b>National Endowment for the Humanities</b>		
Through Minnesota Department of Education		
Library Services and Technology Act	45.310C	1,717
<b>U.S. Department of Education</b>		
Through Minnesota Department of Education		
Title I, Part A - Grants to Local Educational Agencies	84.010	289,408
Title I, Part D - Program for Neglected and Delinquent Children	84.013	16,401
Title V, Part B - REAP Rural and Low-Income School Grant Program	84.358B	8,767
Title IV, Part A - Student Support and Academic Enrichment Program	84.424	18,708
Education Stabilization Fund		
COVID-19 - Elementary and Secondary School Emergency Relief Fund II	84.425D	420,127
COVID-19 - Elementary and Secondary School Emergency Relief Fund III	84.425U	1,353,310
Total Education Stabilization Fund		<u>1,773,437</u>
Direct from Federal Government		
Title VII - Impact Aid	84.041	251,632
Indian Education Grants to Local Educational Agencies	84.060	36,002
Through Itasca Area Schools Collaborative, ISD No. 6070-50		
Special education cluster		
Special Education Grants to States	84.027	78,711
American Rescue Plan IDEA Part B Section 611	84.027X	10,244
Special Education Preschool Grants	84.173	10,163
American Rescue Plan IDEA Part B Section 619	84.173X	1,728
Total special education cluster		<u>100,846</u>
Special Education-Grants for Infants and Families	84.181	3,560
Carl Perkins, Vocational and Applied Technology	84.048A	1,714
Total U.S. Department of Education		<u>2,500,475</u>
<b>U.S. Department of Health &amp; Human Services</b>		
Through Minnesota Department of Education		
Minnesota COVID-19 Testing Program	93.323	48,726
Total federal expenditures		<u>\$ 2,848,204</u>

**Independent School District No. 118**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**June 30, 2023**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 – PASS-THROUGH GRANT NUMBERS**

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

**NOTE 4 – INVENTORY**

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used. Other inventories are stated at cost as determined on a FIFO basis.

**NOTE 5 – INDIRECT COST RATE**

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

**Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit  
of Basic Financial Statements Performed in Accordance  
with *Government Auditing Standards***

**Independent Auditor's Report**

To the School Board  
Independent School District No. 118  
Remer, 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 basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ending June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the basic 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 basic 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 basic 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance that we consider to be a significant deficiency, Audit Finding 2023-001.

### **Report on Compliance and Other Matters**

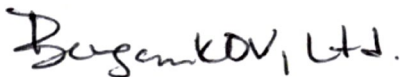
As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic 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*.

### **District's Response to the Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance. The District's response was not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on the response.

### **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 communication is not suitable for any other purpose.



St. Cloud, Minnesota  
December 4, 2023

**Report on Compliance for Each Major Federal Program  
and Report on Internal Control over Compliance Required by  
the Uniform Guidance**

**Independent Auditor's Report**

To the School Board  
Independent School District No. 535  
Rochester, Minnesota

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance.

In our opinion, the District complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

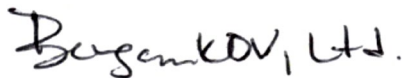
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

**Report on Internal Control over Compliance (Continued)**

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



St. Cloud, Minnesota  
December 4, 2023

**Independent School District No. 118  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance**

**SECTION I – SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes, Audit Finding 2023-001

Noncompliance material to financial statements noted? No

**Federal Awards**

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? No

**Identification of Major Programs**

Assistance Listing No.: 84.425  
Name of Federal Program or Cluster: Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? Yes

**Independent School District No. 118  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance**

**SECTION II – BASIC FINANCIAL STATEMENT FINDINGS**

**Audit Finding 2023-001 – Lack of Segregation of Accounting Duties**

*Criteria:*

Internal control that supports the District's ability to initiate, record, process and report financial data consistent with the assertions of management in the basic financial statements requires adequate segregation of accounting duties.

*Condition:*

The District does not have adequate segregation of accounting duties.

*Context:*

This finding impacts the internal control for all significant accounting functions.

*Effect or Potential Effect:*

The lack of adequate segregation of accounting duties could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements.

*Cause:*

There are a limited number of office employees.

*Recommendation:*

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

**Independent School District No. 118  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance**

**SECTION II – BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED):**

**Audit Finding 2023-001 – Lack of Segregation of Accounting Duties (Continued)**

*Responsible Official's Response:*

**CORRECTIVE ACTION PLAN (CAP):**

1. Explanation of Disagreement with Audit Finding  
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding  
Administration will monitor current segregation of accounting duties and provide further segregation, if possible.
3. Official Responsible for Ensuring CAP  
Mary Yakibchuk, Interim Superintendent, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP  
The planned completion date for the CAP is ongoing.
5. Plan to Monitor Completion of CAP  
The School Board will be monitoring this CAP.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

None

**Minnesota Legal Compliance**

**Independent Auditor's Report**

To the School Board  
Independent School District No. 118  
Remer, 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 basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 2023.

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 and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, charters schools, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, 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.

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

*BergankDV, Ltd.*

St. Cloud, Minnesota  
December 4, 2023



**DO  
MORE.**

Independent School District No. 118  
Remer, Minnesota

Financial Statement Presentation  
December 20, 2023

# Independent Auditor's Report

- Unmodified opinion on the District's basic financial statements which comprise the District's governmental activities, each major fund, the aggregate remaining fund information, and the budget to actual statement for the General Fund.
- Financial Statements present fairly, in all material respects, the financial position and changes in the financial position of the Governmental Activities, Each Major Fund and the Aggregate Remaining Funds.

# Audit Communications

- Report in Accordance with *Government Auditing Standards*
  - Internal Control Findings
    - Lack of Segregation of Accounting Duties
  - No Compliance Findings
- Report on results of a Single Audit performed in accordance with *Uniform Guidance*
  - Education Stabilization Fund program
  - Unmodified opinion on compliance
  - No internal control findings
- Report on Minnesota Legal Compliance
  - Tested compliance with legal provisions contained in the *Minnesota Legal Compliance Audit Guide for Local Governments*
  - No compliance finding
- Communications Letter including Required communication, Financial Analysis, Legislative Summary and Emerging Issues

# General Education Aid

## Formula Allowance

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

\* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

# Resident Average Daily Membership

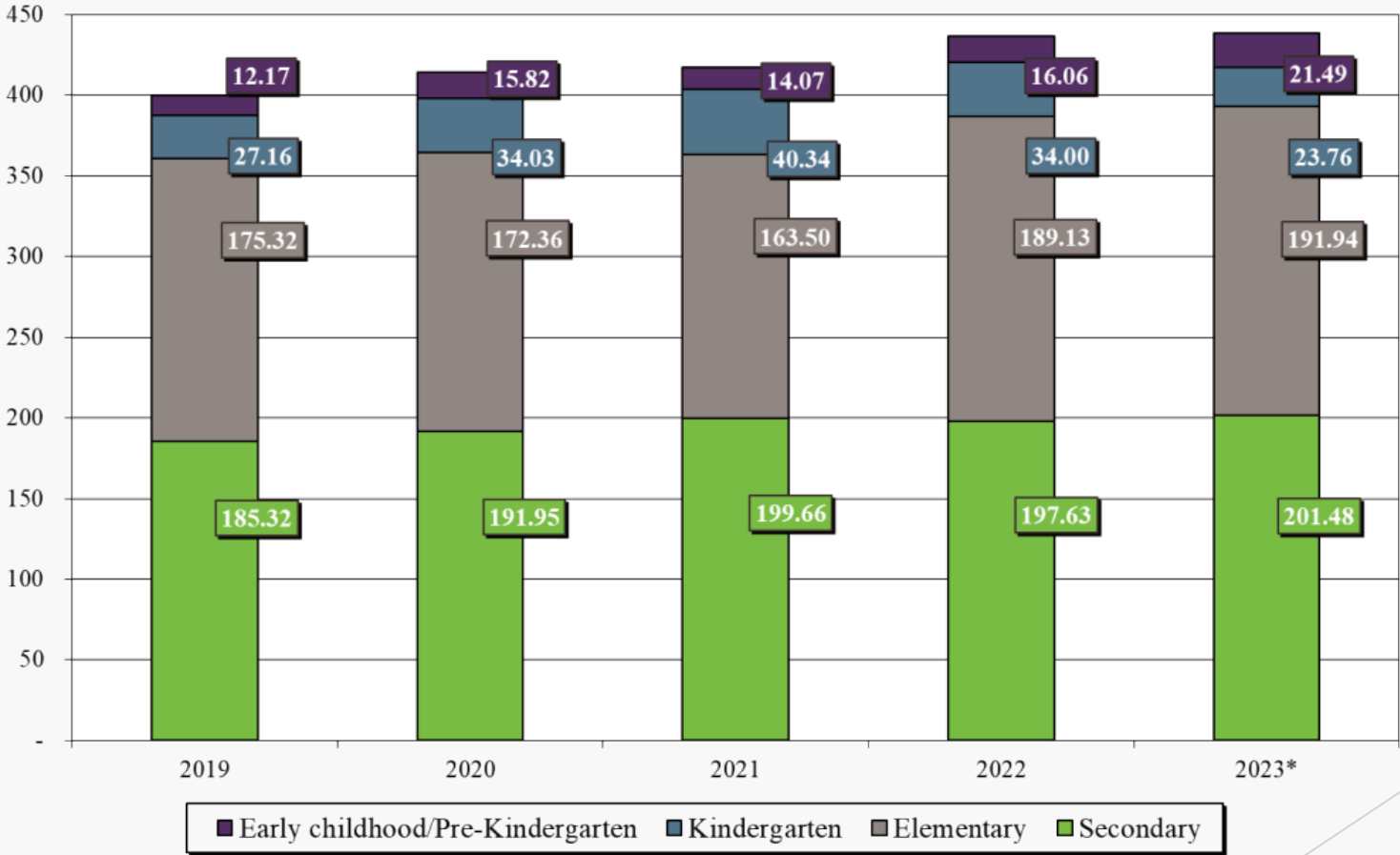
## Resident ADM

ADM	2019	2020	2021	2022	2023*
Early childhood/Pre-Kindergarten	12.17	15.82	14.07	16.06	21.49
Kindergarten	27.16	34.03	40.34	34.00	23.76
Elementary	175.32	172.36	163.50	189.13	191.94
Secondary	185.32	191.95	199.66	197.63	201.48
<b>Total Resident ADM</b>	<b>399.97</b>	<b>414.16</b>	<b>417.57</b>	<b>436.82</b>	<b>438.67</b>

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# Resident Average Daily Membership

## Resident ADM



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# Resident Average Daily Membership Weighting and Adjusted PUN

## Pupil Units Weighting

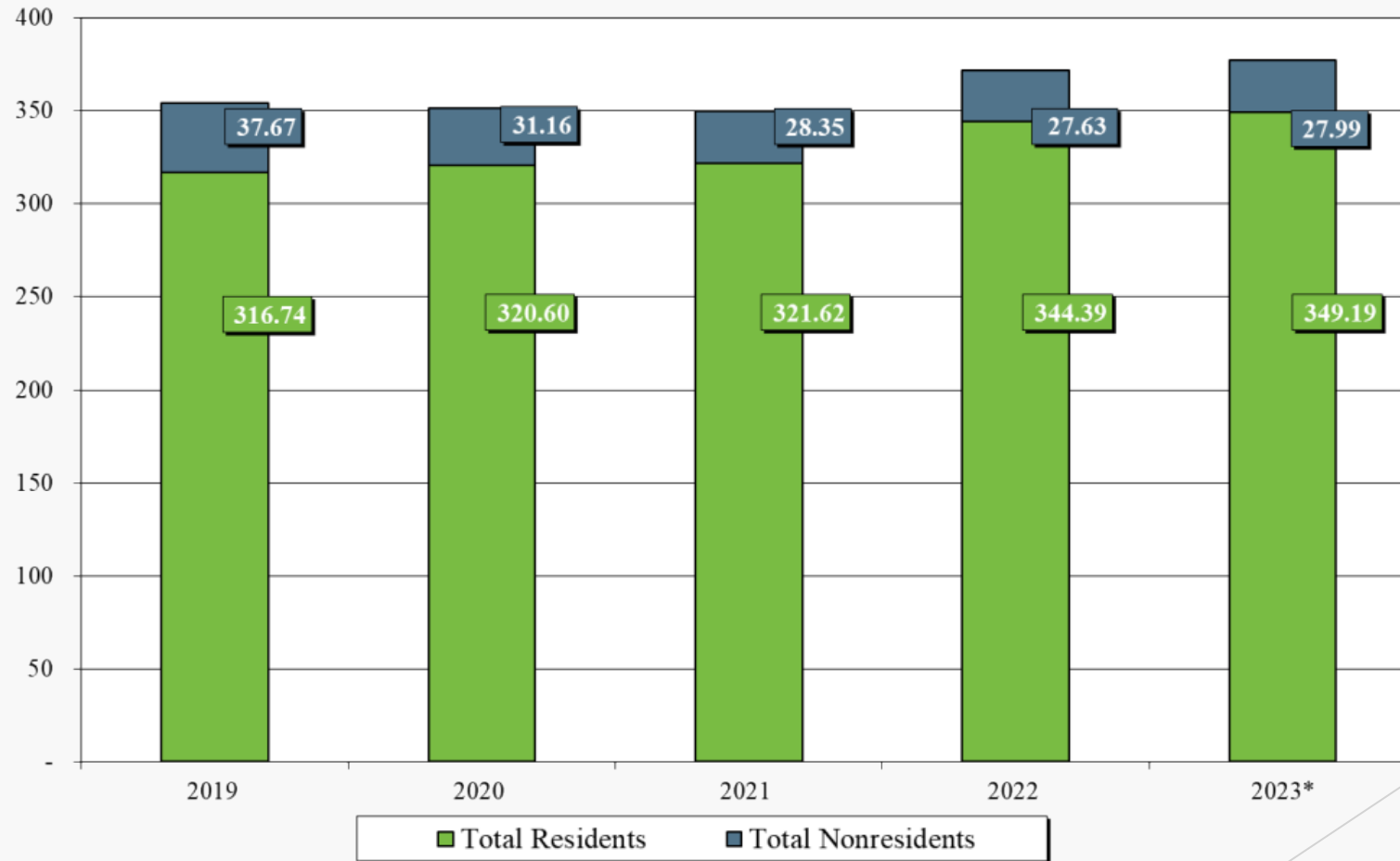
### Prekindergarten and Handicapped Kindergarten    Half and Full Kindergarten    Elementary Grades 1-3/4-6    Secondary

2019-2023	1.000	1.000	1.000	1.200
-----------	-------	-------	-------	-------

PUN	2019	2020	2021	2022	2023*
Residents	437.04	452.55	457.49	476.36	477.77
Resident PUN loss	(120.30)	(131.95)	(135.87)	(131.97)	(128.58)
Nonresident PUN gain	37.67	31.16	28.35	27.63	27.99
<b>Total Adjusted PUN</b>	<b>354.41</b>	<b>351.76</b>	<b>349.97</b>	<b>372.02</b>	<b>377.18</b>

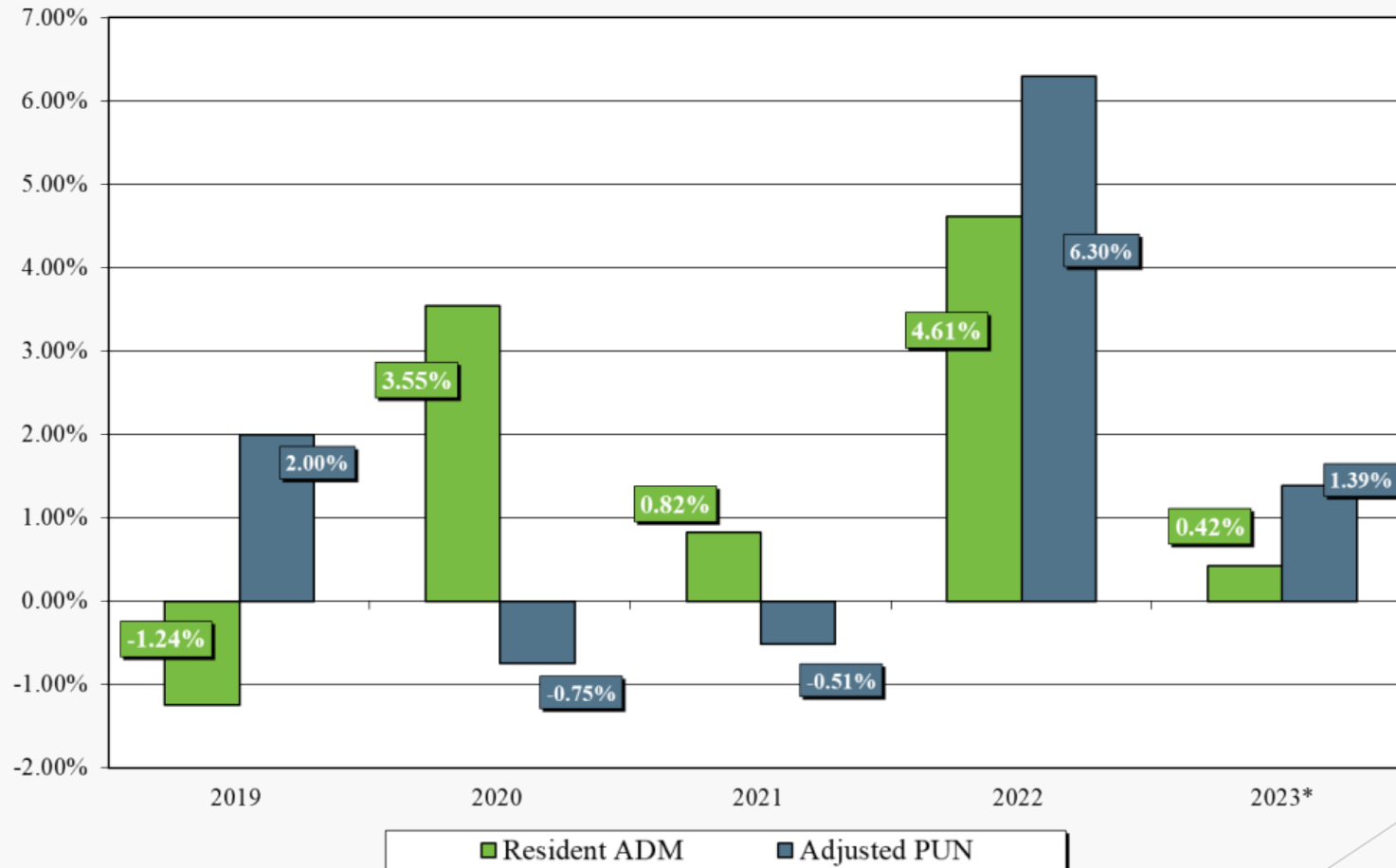
220

# Resident Average Daily Membership Adjusted Pupil Units



221

# Resident Average Daily Membership Change in Resident ADM and Adjusted PUN



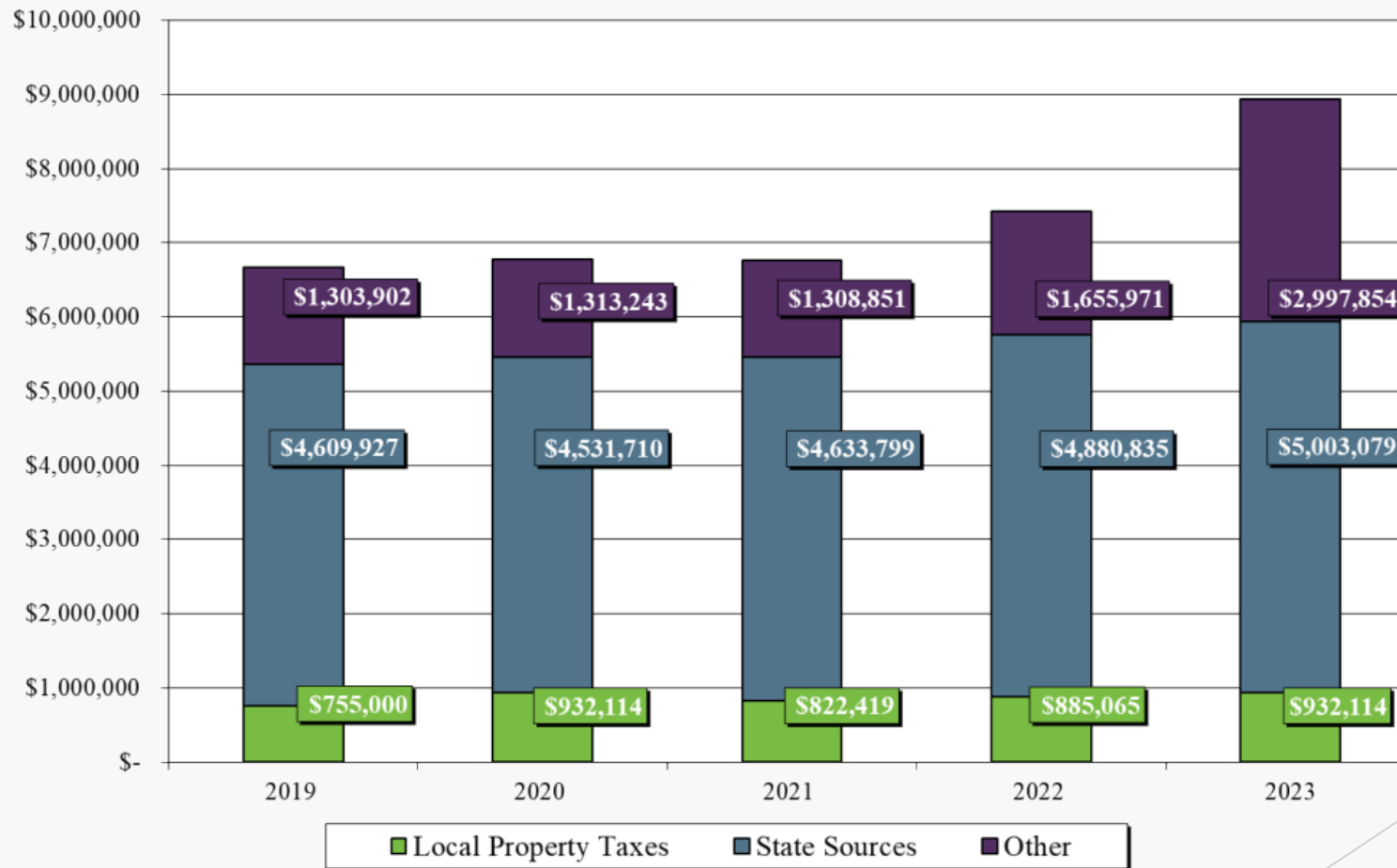
222

# General Fund

## Sources of Revenue

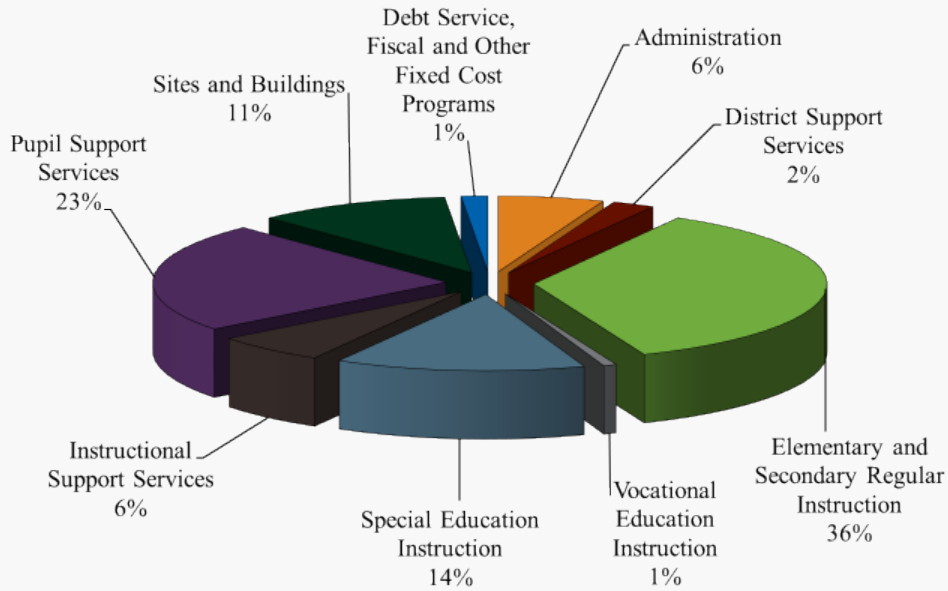
	2019	2020	2021	2022	2023
Local Property Taxes	\$ 755,000	\$ 932,114	\$ 822,419	\$ 885,065	\$ 932,007
State Sources	4,609,927	4,531,710	4,633,799	4,880,835	5,003,079
Other	1,303,902	1,313,243	1,308,851	1,655,971	2,997,854
<b>Total</b>	<b>\$ 6,668,829</b>	<b>\$ 6,777,067</b>	<b>\$ 6,765,069</b>	<b>\$ 7,421,871</b>	<b>\$ 8,932,940</b>

# General Fund Sources of Revenue

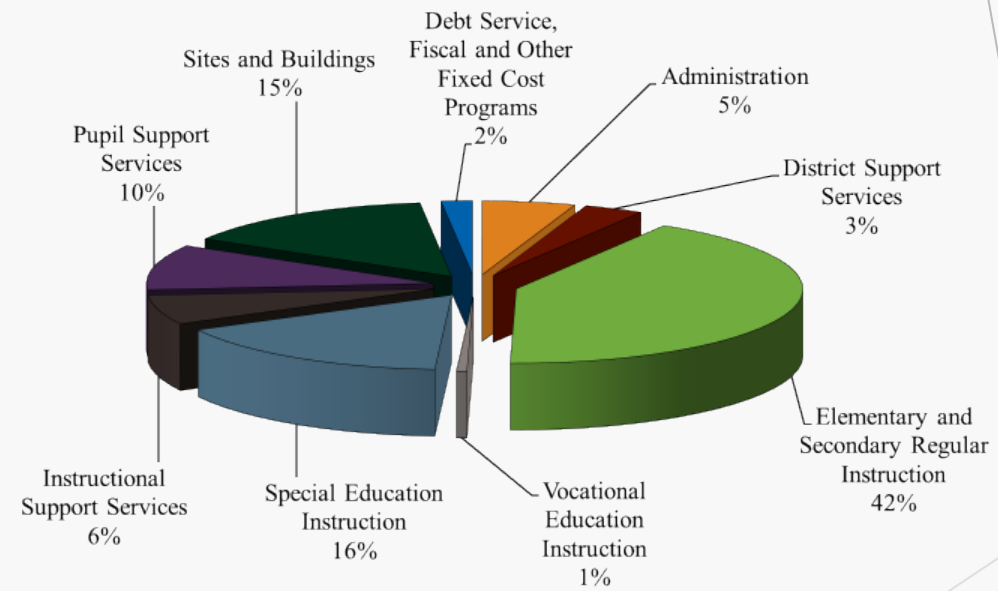


# General Fund Expenditures

**General Fund Expenditures 2023**  
\$9,200,350



**General Fund Expenditures 2022**  
\$7,645,742



# General Fund

## Budget and Actual

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Local property taxes	\$ 969,784	\$ 928,348	\$ 932,007	\$ 3,659
State sources	4,830,361	5,038,391	5,003,079	(35,312)
Other sources	1,506,245	3,189,573	2,997,854	(191,719)
Total revenues	<u>7,306,390</u>	<u>9,156,312</u>	<u>8,932,940</u>	<u>(223,372)</u>
<b>Expenditures</b>				
Administration	326,767	728,594	538,879	(189,715)
District Support Services	260,966	259,949	215,261	(44,688)
Elementary and Secondary Regular Instruction	3,282,629	3,165,545	3,281,897	116,352
Vocational Education Instruction	33,543	30,554	65,301	34,747
Special Education Instruction	1,152,619	1,104,820	1,262,817	226,157,997
Instructional Support Services	419,006	322,898	567,217	244,319
Pupil Support Services	689,923	2,425,576	2,150,408	(275,168)
Sites and Buildings	1,081,225	943,635	983,595	39,960
Debt Service and Fiscal	118,939	114,580	134,975	20,395
Total expenditures	<u>7,365,617</u>	<u>9,096,151</u>	<u>9,200,350</u>	<u>104,199</u>
Excess of revenues over (under) expenditures	(59,227)	60,161	(267,410)	(327,571)
<b>Other Financing Sources</b>				
	-	-	19,288	19,288
Net change in fund balance	<u>\$ (59,227)</u>	<u>\$ 60,161</u>	<u>\$ (248,122)</u>	<u>\$ (308,283)</u>

# General Fund

## Revenues and Expenditures Per ADM Served

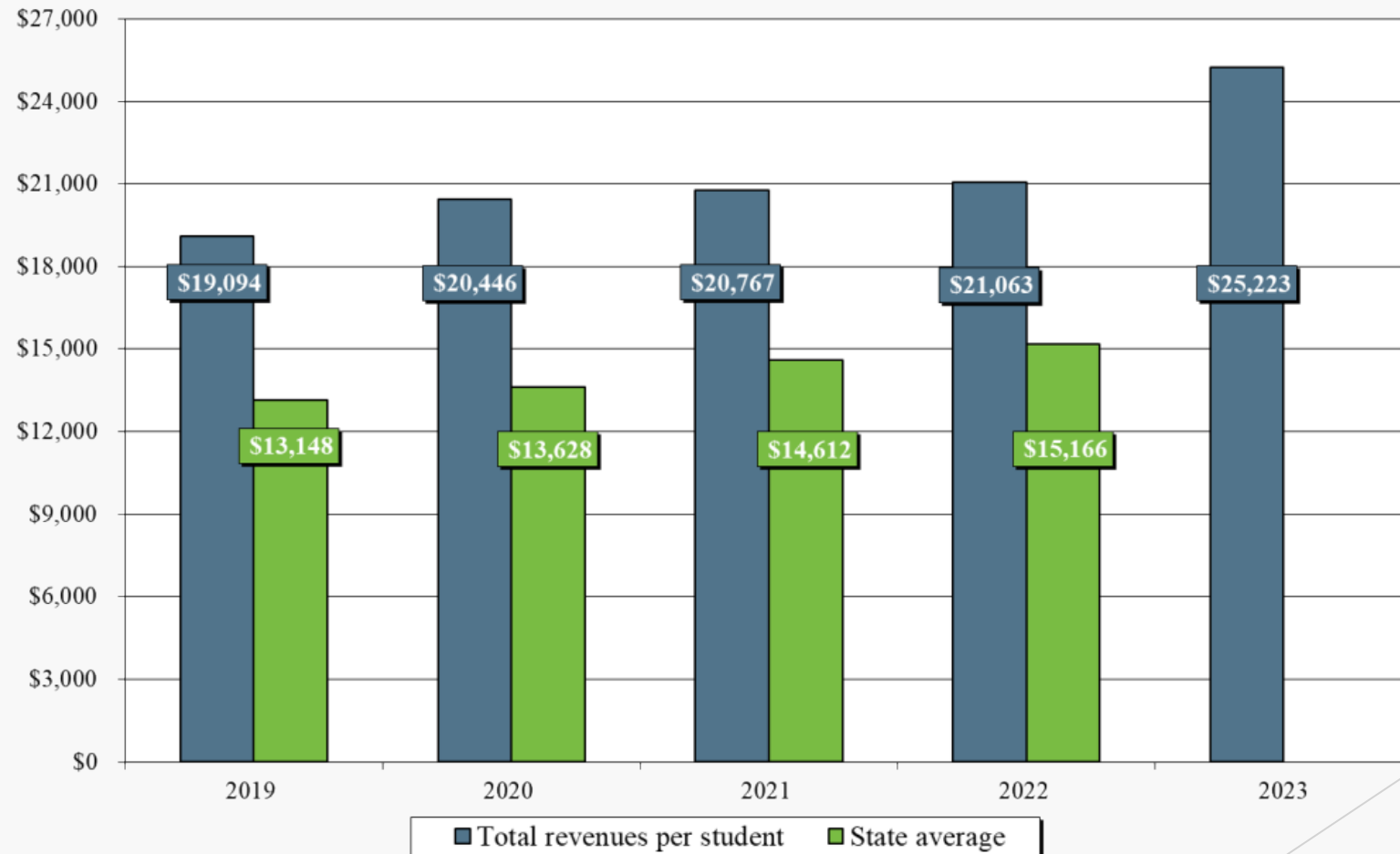
		2019		2020		2021		2022		2023
Total revenues per student	\$	19,094	\$	20,446	\$	20,767	\$	21,063	\$	25,223
State average		13,148		13,628		14,612		15,166		N/A

		2019		2020		2021		2022		2023
Total expenditures per student	\$	20,762	\$	19,874	\$	21,198	\$	21,306	\$	25,846
State average		13,025		13,313		14,167		15,010		N/A

# General Fund

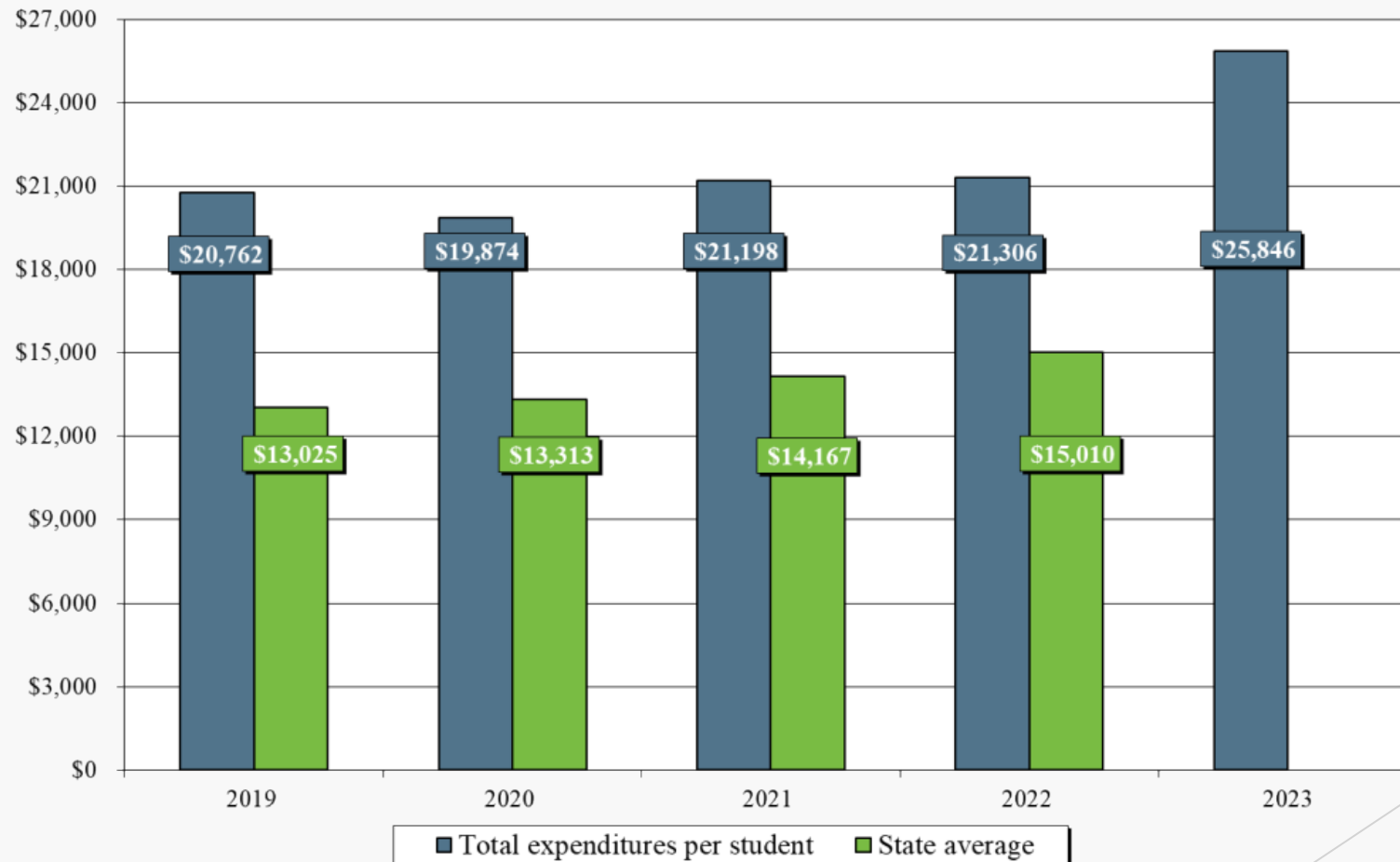
## Revenues Per ADM Served Plus Tuition Out



228

# General Fund

## Expenditures Per ADM Served Plus Tuition Out



229

# General Fund Operations

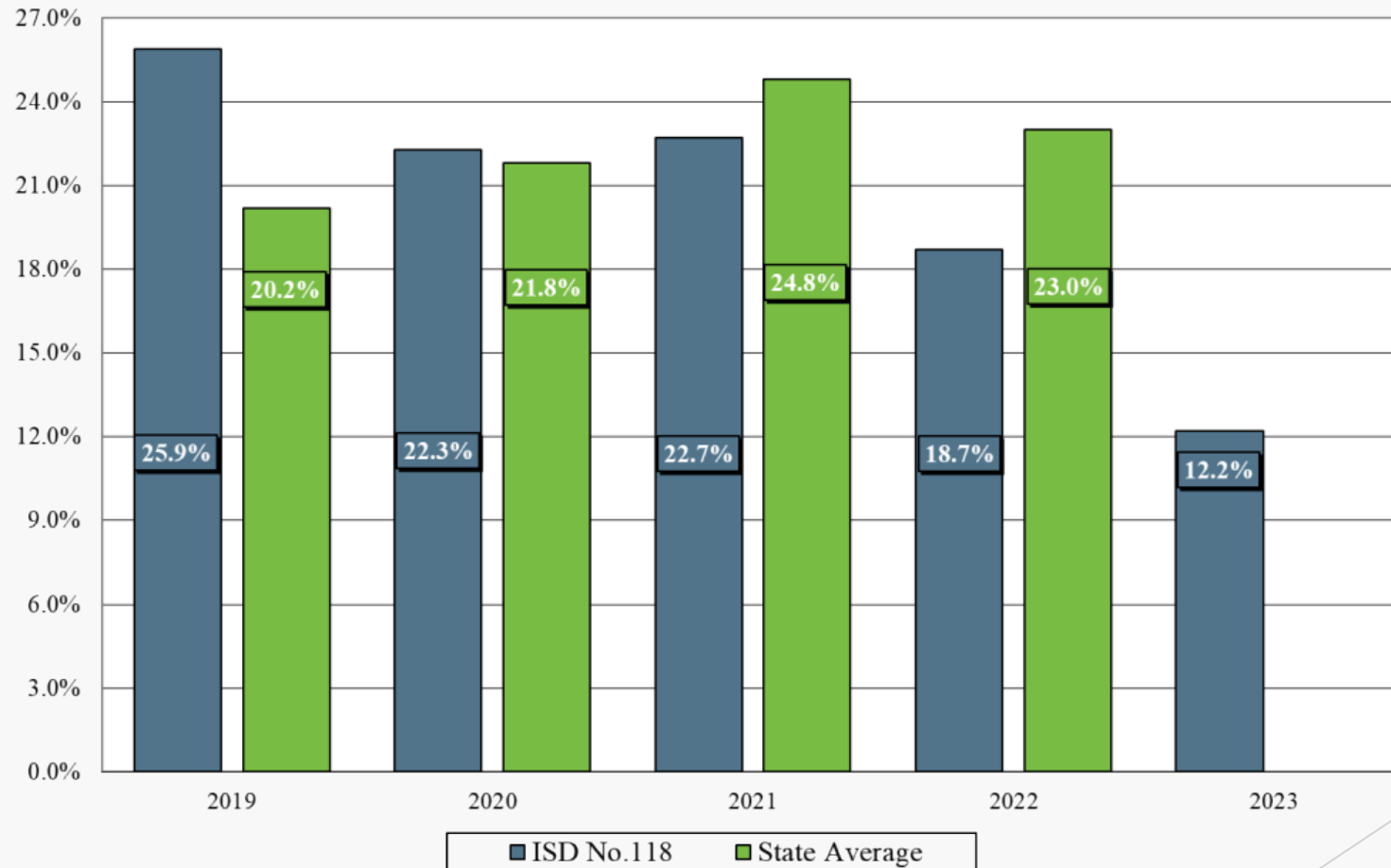
	2019	2020	2021	2022	2023
Revenues	\$ 6,668,829	\$ 6,777,067	\$ 6,765,069	\$ 7,421,871	\$ 8,932,940
Expenditures	7,235,656	6,728,952	7,104,707	7,645,742	9,200,350
Excess of revenues over (under) expenditures	(566,827)	48,115	(339,638)	(223,871)	(267,410)
Other financing sources/uses	-	145,214	200,298	138,380	19,288
Fund balance, July 1	2,193,069	1,952,296	2,059,277	1,919,937	1,834,446
Change in accounting principle	-	47,425	-	-	-
Prior period adjustments	326,054	(133,773)	-	-	-
<b>Fund Balance, June 30</b>	<b>\$ 1,952,296</b>	<b>\$ 2,059,277</b>	<b>\$ 1,919,937</b>	<b>\$ 1,834,446</b>	<b>\$ 1,586,324</b>

## Components

Nonspendable	\$ 17,885	\$ 17,300	\$ -	\$ 4,628	\$ 52,475
Restricted/Reserved for					
Student Activities	-	69,442	75,717	67,924	66,382
Scholarships	-	58,451	53,734	61,374	67,874
Staff Development	-	-	-	13,690	230,259
Learning and Development	5,044	2,095	9,960	-	-
Gifted and Talented	22,032	24,525	29,061	33,903	38,645
Teacher Development	11,699	10,868	10,749	10,749	10,749
Basic Skills	14,495	44,721	25,270	25,270	25,270
Safe Schools	55,588	53,767	(7,007)	3,318	769
Achievement and Integration	-	13,068	15,961	14,130	1,876
Basic Skills Extended Time	29,059	60,235	32,574	3,303	1
Medical Assistance	-	16,014	35,621	83,976	78,904
Operating Capital	217,009	293,374	253,146	215,207	145,280
Title VII - Impact Aid	796	1,028	-	-	-
Long-term Facilities Maintenance	31,893	105,466	32,130	85,639	160,473
Assigned	-	-	-	-	-
Unassigned	1,546,796	1,288,923	1,353,021	1,211,335	925,035
<b>Total</b>	<b>\$ 1,952,296</b>	<b>\$ 2,059,277</b>	<b>\$ 1,919,937</b>	<b>\$ 1,834,446</b>	<b>\$ 1,586,324</b>

# General Fund

## Unrestricted Fund Balance as a Percent of Unrestricted Expenditures



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# Food Service Fund Operations

<b>For the Year Ended June 30,</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Revenues	\$ 234,822	\$ 290,126	\$ 274,073	\$ 391,501	\$ 321,045
Expenditures	230,692	266,108	245,824	275,221	294,292
Excess of revenues over expenditures	4,130	24,018	28,249	116,280	26,753
Fund balance, July 1	48,779	52,909	76,927	105,176	221,456
<b>Fund Balance, June 30</b>	<b>\$ 52,909</b>	<b>\$ 76,927</b>	<b>\$ 105,176</b>	<b>\$ 221,456</b>	<b>\$ 248,209</b>

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# Community Service Fund Operations

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 171,276	\$ 222,581	\$ 232,498	\$ 213,906	\$ 254,751
Expenditures	192,693	195,453	237,925	262,161	360,003
Excess of revenues over (under) expenditures	(21,417)	27,128	(5,427)	(48,255)	(105,252)
Fund balance, July 1	260,972	239,555	266,683	261,256	213,001
<b>Fund Balance, June 30</b>	<b>\$ 239,555</b>	<b>\$ 266,683</b>	<b>\$ 261,256</b>	<b>\$ 213,001</b>	<b>\$ 107,749</b>

## Components

Restricted for					
ECFE	\$ 142,717	\$ 127,478	\$ 60,712	\$ 56,814	\$ 40,518
Community Education	81,142	84,291	94,832	79,452	59,463
School Readiness	-	38,086	65,041	64,404	7,768
Community Service	15,696	16,828	40,671	12,331	-
<b>Total</b>	<b>\$ 239,555</b>	<b>\$ 266,683</b>	<b>\$ 261,256</b>	<b>\$ 213,001</b>	<b>\$ 107,749</b>

# Questions?

Nancy Schulzetenberg

320.650.0219

nancy.schulzetenberg

@creativeplanning.com

DO  
MORE.

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**THANK**  
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**YOU**

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*We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...*

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**Northland Community Schools ISD# 118**  
**FY 2024 Through Nov 2023**

2023-2024  
 EXP/REV Report  
 November 23

<b>EXPENDITURES</b>	<b>Actual 2022-23 Expenses</b>	<b>Adopted Budgeted 2023-24 Expenses</b>	<b>YTD Nov 2022-23 Expenses</b>	<b>YTD Nov 2023-2024 Expenses</b>	<b>% of 2022-23 Budget</b>	<b>Nov FY '23 vs Nov FY '24 Difference</b>	<b>% of 2023-24 Budget</b>
<b>Fund</b>							
General Fund (01)	8,364,263	7,696,063	3,059,879	2,635,851	36.6%	(424,027)	34.2%
Administrative & Support Svc	762,662	998,543	310,441	294,522	40.7%	(15,918)	29.5%
Regular Instruction	3,290,332	3,170,345	957,302	924,434	29.1%	(32,869)	29.2%
Vocational Instruction	65,300	30,554	3,954	19,060	6.1%	15,106	62.4%
Special Education Inst	1,177,808	1,037,670	248,653	315,286	21.1%	66,633	30.4%
Instructional Support	567,211	322,898	139,674	114,306	24.6%	(25,369)	35.4%
Pupil Support	1,615,159	1,978,522	1,026,689	181,170	63.6%	(845,519)	9.2%
Sites & Buildings	813,467	788,173	320,835	730,222	39.4%	409,387	92.6%
Fiscal & Other Fixed Costs	72,324	51,000	52,331	56,852	72.4%	4,521	111.5%
Food Service (02)	294,291	302,244	84,526	131,623	28.7%	47,097	43.5%
Transportation (03)	551,332	587,111	170,741	237,937	31.0%	67,196	40.5%
Community Service (04)	360,001	367,638	103,635	85,842	28.8%	(17,794)	23.3%
Capital Outlay (05)	265,929	140,750	107,671	51,583	40.5%	(56,087)	36.6%
Construction (06)	471,182	529,295	440,753	302,093	93.5%	(138,660)	57.1%
Debt Service (07)	1,685,771	1,761,075	349,186	340,592	20.7%	(8,594)	19.3%
<b>Total</b>	<b>11,992,769</b>	<b>11,384,176</b>	<b>4,316,390</b>	<b>3,785,521</b>	<b>36.0%</b>	<b>(530,868)</b>	<b>33.3%</b>
<b>Total Funds 01, 03 &amp; 05</b>	<b>9,181,524</b>	<b>8,423,924</b>	<b>3,338,290</b>	<b>2,925,372</b>	<b>36.4%</b>	<b>(412,919)</b>	<b>34.7%</b>

237

<b>REVENUE</b>	<b>Actual * 2022-23 Revenue</b>	<b>Budgeted 2023-24 Revenue</b>	<b>YTD Nov 2022-23 Revenue</b>	<b>YTD Nov 2023-2024 Revenue</b>	<b>% of 2022-23 Budget</b>	<b>Nov FY '23 vs Nov FY '24 Difference</b>	<b>% of 2023-24 Budget</b>
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General Fund (01)	8,257,272	7,688,097	2,825,052	2,471,122	34.2%	(353,930)	32.1%
Food Service (02)	321,044	249,549	63,446	36,278	19.8%	(27,167)	14.5%
Transportation (03)	405,293	375,081	16	3,736	0.0%	3,720	1.0%
Community Service (04)	254,749	213,415	54,355	44,456	21.3%	(9,899)	20.8%
Capital Outlay (05)	270,835	307,730	-	-	0.0%	-	0.0%
Construction (06)			-	-	#DIV/0!	-	#DIV/0!
Debt Service (07) & (47)	1,639,577	1,778,746	627,318	615,543	38.3%	(11,775)	34.6%
Trust (08) & (25) & (10) & (18)	54	100	13	27	24.6%	14	26.9%
<b>Total</b>	<b>11,148,825</b>	<b>10,612,718</b>	<b>3,570,200</b>	<b>3,171,162</b>	<b>32.0%</b>	<b>(399,038)</b>	<b>29.9%</b>
<b>Total Funds 01, 03 &amp; 05</b>	<b>8,933,401</b>	<b>8,370,908</b>	<b>2,825,068</b>	<b>2,474,858</b>	<b>31.6%</b>	<b>(350,210)</b>	<b>29.6%</b>

\* FY 23 Actual changed with audit entries

**Northland Community Schools ISD# 118**  
**FY 2024 Through Nov 2023**

2023-2024  
 EXP/REV Report  
 November 23

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\* FY 23 Actual changed with audit entries

# *Northland Community Schools*

Independent School District #118

## **School Board Report**

**Date: 12/20/23**



**Report Submitted by: Janessa Green (Elementary Principal)**

**DISTRICT MISSION STATEMENT:** *To educate and inspire all learners to reach their full potential.*

---

### **Celebrations:**

- **Elementary - Highlighted Grade - 4th Grade (see attached pictures)**
  - From Michelle Johnson:
    - We kicked off our fall with a great learning experience in the school forest. Our other highlights have been working hard in all of our subjects including; researching animals for our individual animal reports following our in depth study of animal life cycles, habitats, food webs, ecosystems and much more.
    - 4th graders are currently using protractors to measure angles and using subtraction and knowledge of degrees of angles and straight lines to find the missing measurements of an angle. They are enjoying all aspects of their very hands-on Geometry Unit!
    - Although, during the holidays it is a lot of fun to include festive stories to our reading hours, these stories are enjoyed at a time when we are also studying Natural Disasters as part of our non-fiction literature from our reading curriculum during Language Arts class. All very exciting topics for 9 and 10 year olds!
- The Christmas Program was at 1:00 today!

### **Updates:**

- Math Curriculum Committee - identified best practices and now reviewing different resources, still projecting to purchase in winter 2024

**PBIS:**

**DATA from 9/5/23 - 11/30/23**

Total Number of Students: 185

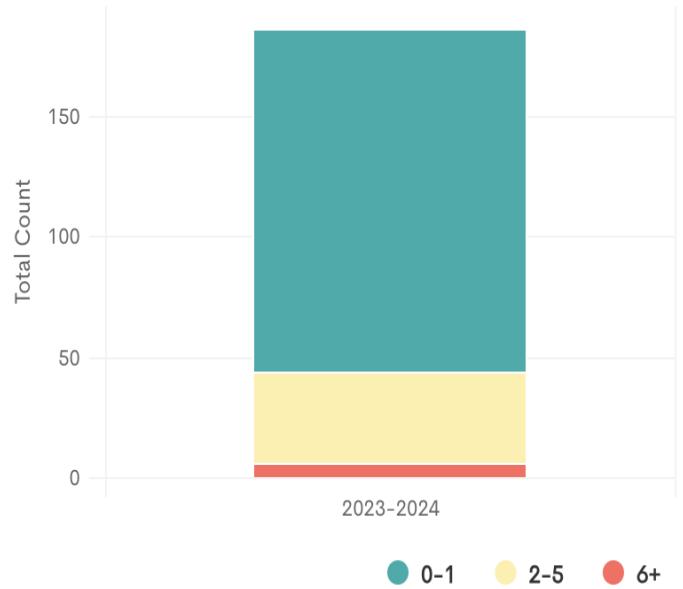
Total Number of Referrals for Year: 194

**Tier 1:** Students with 0 or 1 referral: 76.34%

**Tier 2:** Students with 2 to 5 referrals: 20.43%

**Tier 3:** Students with 6+ referrals: 3.23%

5 students account for 59 out of 194 ODRs (30.41%)



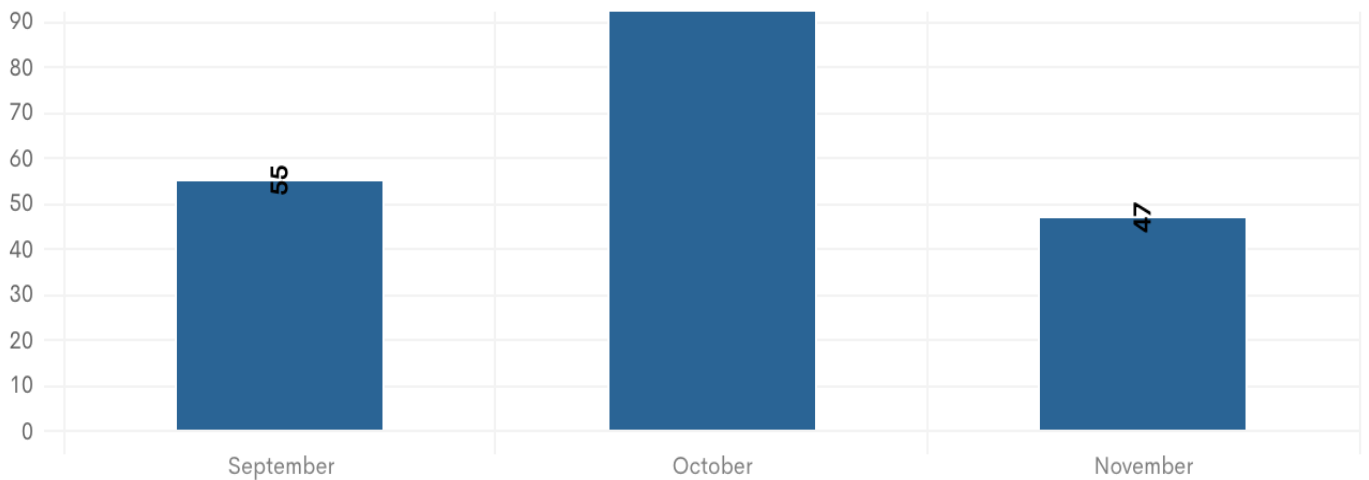
Total Number of Referrals for November = 47

**Top 5 Behaviors**

- Endangerment = 10
- Skipping Class/Tardies = 9
- Disruption = 8
- Chronic Level 2 = 5
- Defiance/Disrespect/Non-Compliance = 4

**Total Number of Referrals Per Month**

2023-09-05 to 2023-11-30



**Proposals:**







# Northland Community Schools

Independent School District #118



## School Board Report

Date: 11/15/23

Report Submitted by: Janessa Green (Activities Director)

**DISTRICT MISSION STATEMENT:** *To educate and inspire all learners to reach their full potential.*

---

### Celebrations:

- Girls' Basketball has a record of 5-1 as of 12/15/23. They played at Bigfork on Monday and Sebeka on Tuesday.
- Boys' Basketball has a record of 2-2 as of 12/15/23. They faced Chisholm at home on Tuesday.

### Updates:

- Co-Op Meeting Update
  - Archery - Just community ed in HC (not part of MSHSL), Northland is welcome to participate at HC, but it's a different region, so couldn't compete together
  - Volleyball - Low numbers from both schools (23 and 21). Bringing to Boards in December for voting on co-oping for 24-25 school year
  - Boys' Basketball - Staying separate for the time being. Review winter '24-'25 - projecting co-op for '25-'26
  - Need to review and update our uniform cycle
- Arrowhead Conference Update
  - Met on Dec. 7 to discuss new changes to bylaws. Bringing back to coaches for feedback
  - Biggest change is the conference division: Big and Small
- Athletic Booster Club - According to IRS records, it hasn't been active since 5/15/2017. Interested parents could start it up again and we can reinstate their Tax ID number.
- Open Positions
  - Head Track and Field
  - JH Baseball Coach

### Proposals:

- Coach Evaluations
  - Input from the following
    - Self-evaluation 244
    - Evaluation of other level coaches

- Evaluation from AD(s)
- \*\*Athlete exit interviews (board input)

## Student-Athlete End-of-Season Interviews 2023-2024

The end-of-season exit interview is a valuable tool in giving student-athletes a voice, helping them to understand their role on the team and helping them to get the most out of their high school experience. It also helps the coaches and athletic program to take the feedback and get the most out of the athletic experiences.

### General Information

Your Name

Select the sport you are completing the survey for.

Select your grade.

Type the name of your coach.

(On a scale of 1 to 5, 1 being strongly disagree and 5 being strongly agree, select your answer to each statement.)

### Questions Regarding Myself

I worked hard in practice and games.

I learned techniques and fundamentals to play my position better.

I am more confident now in playing this sport.

I saw how my shape or physical conditioning affects my game performance.

Playing this sport made me a better student-athlete.

### Questions Regarding My Coach

My coach did a good job of communicating with me.

The feedback I received in practice helped me learn.

Drills and practices were effective in teaching how to play and perform.

Physical ability, talent, and effort were accurately evaluated.

Being a good sport was emphasized.

### Questions Regarding My Teammates

I felt I was part of the team.

I felt I had a role on the team.

Everyone on the team, even if not a starter, was given a chance to contribute.

I encouraged and supported my teammates.

Teammates treated each other with respect and trust.

### Questions Regarding Facilities and Equipment

I had appropriate access to the practice facilities and weight room.

The practice and game facilities allowed for a positive experience in this sport.

The uniforms and equipment allowed for a positive experience in this sport.

### Comments

What are your goals for this team next season?<sup>245</sup>

In the space provided below, please type in comments about any feelings you had regarding your experience playing your sport this year. Suggestions for making this program better are welcome.

# ***Northland Community Schools***

Independent School District #118

## **School Board Report**

**Date:** Dec23



- Sign out front display controller has failed with a sign letter also, parts on order
- Domestic Hot water circ pump installed with new sst cast wetted section
- Elem gym AHU project – near completion still waiting for closeout documents from the contractor
- Climate Makers pulled failed radiant copper loop in HS gym and repaired
- Elem gym south scoreboard replaced severed communication line
- New bus garage has a damaged door from a bus, parts on order
- PSS control switches failed for HS gym hoists, replaced
- Vaporizer Failed for main building LP, temp unit in place for winter until final replacement install in spring
- Elec boiler - one contactor failed and replaced, also took out an element in tube section, will be installed over summer as capacity is not drastically impacted. Fuel oil boiler repairs- induction motor is still an open item
- 5 yr. Lead in water testing completed all fixtures pass with exception of 2 mop sink fixtures. Documents submitted for labeling non potable
- Project with Climate Makers continues with failed exhaust fans, same status one left to complete and parts on order
- Kitchen Disposer completed for 3-part sink
- Compliant eyewash station in ECFE completed
- Old bus garage fuel oil furnace having issues, will investigate TBD disposition

November 21, 2023

Jared Johnson  
Buildings & Grounds  
Northland Community Schools  
316 Main Street East  
Remer, MN 56672



**RE: Lead-in-Water First Draw – Initial Testing  
IEA Project #202310748**

Dear Mr. Johnson:

At the request of Northland Community Schools, IEA collected 100 water samples from identified water sources on October 19, 2023, for lead analyses from the K12 school, Early Childhood Family Education building, and the Bus Garage.

The purpose of the sampling is to document lead content in the sampled locations.

## INTRODUCTION

Minnesota Statute 121A.335 requires public school buildings serving pre-kindergarten through grade 12 to test for lead in potable water fixtures every five years. The *3Ts for Reducing Lead in Drinking Water Toolkit (2018)* and the Lead Contamination Control Act (LCCA) of 1988 were created by the Environmental Protection Agency (EPA) to identify and reduce lead in drinking water. Lead is a metal that usually enters drinking water through the distribution system, including pipes, solders, faucets, and valves. Lead content in water may increase when the water is allowed to sit undisturbed in the system. Exposure to lead is a health concern.

The EPA recommends taking action when elevated lead levels are noted in water fixtures. The MDH and MDE recommend taking a fixture out of service if levels are 20 parts per billion (ppb) or higher. The MDH and MDE also recommend taking action according to their guidelines for fixtures with levels of 2 parts per billion (ppb) or higher.

INSTITUTE FOR ENVIRONMENTAL ASSESSMENT, INC.  
[www.ieasafety.com](http://www.ieasafety.com)

BROOKLYN PARK  
9201 West Broadway, #600  
Brooklyn Park, MN 55445  
763-315-7900 / FAX 763-315-7920  
800-233-9513

MANKATO  
610 North Riverfront Drive  
Mankato, MN 56001  
507-345-8818 / FAX 507-345-5301  
800-233-9513

ROCHESTER  
210 Woodlake Drive SE  
Rochester, MN 55904  
507-281-6664 / FAX 507-281-6695  
800-233-9513

248

BRAINERD  
601 NW 5<sup>th</sup> Street, Ste. #4  
Brainerd, MN 56401  
218-454-0703 / FAX 218-454-0703  
800-233-9513

MARSHALL  
1420 East College Drive  
Marshall, MN 56258  
507-476-3599 / FAX 507-537-6985  
800-233-9513

VIRGINIA  
5525 Emerald Avenue  
Mountain Iron, MN 55768  
218-410-9521  
800-233-9513

## METHODOLOGY

IEA collected 100 first-draw (unless otherwise noted) samples of approximately 250 milliliters (ml) of water. “First draw” means the samples are collected before the fixture is used or flushed during the day. The first-draw sample results reflect a worst-case scenario, i.e., the highest lead level that would be consumed by building occupants. MDH recommends fixtures not be used 6 to 18 hours prior to sampling fixtures.

Water samples were analyzed by RMB Environmental Laboratories, Inc. in Hibbing, Minnesota, which uses EPA-approved analytical methods and quality control/assurance procedures. Samples were analyzed using the EPA Method 200.9.

## RESULTS & DISCUSSION

The lead-in-water sampling results ranged from below the level of detection (<2.0 ppb) to 69.8 ppb. There are two sample results greater than the district designated level of 15 ppb. See *Table 1: Water Testing Results Exceeding 15 ppb*. The laboratory reports are provided in Appendix A. Laboratory results are reported in micrograms per liter (µg/L) which is equivalent to ppb.

**Table 1: Water Testing Results Exceeding 15 ppb – October 19, 2023**

Sample Number	Building	Sampling Location	Fixture Type	Lead Results (ppb)
101923NCS-26	K12	A123 Custodial Closet	Slop Sink	17.1
101923NCS-100	Early Childhood	Room F107	Slop Sink	69.8

ppb – parts per billion

## CONCLUSIONS

Two fixtures had lead levels above the district chosen level.

## RECOMMENDATIONS

### ***Immediate Response to Elevated Lead Content***

IEA recommends removing fixtures with elevated lead content from service immediately. This can be completed by disconnecting it from the water supply and/or posting signage noting the water is not potable.

In addition, the MDH recommends labeling any water fixtures not included in the sampling program, including bathroom taps, hose bibbs, laboratory faucets/sinks, or custodial closet sinks.

It is recommended that a copy of the district's Lead in Water Testing Report be made available to staff and the public through the district's administrative offices. Per Minnesota Statutes, section 121A.335, a school district that has tested its buildings for the presence of lead shall make the results of the testing available to the public for review and must notify parents of the availability of the information.

## GENERAL CONDITIONS

The analysis and opinions expressed in this report are based upon data obtained from Northland Community Schools at the indicated locations. This report does not reflect variations in conditions that may occur across the site, property, or facility. Actual conditions may vary and may not become evident without further assessment.

The report is prepared for the exclusive use of our client for specific application to the project discussed and has been prepared in accordance with generally accepted environmental, health and safety practices. Other than as provided in the preceding regarding lead-in-water sampling at the K12 school, Early Childhood Family Education building, and the Bus Garage, including the General Conditions attached thereto, no warranties are extended or made.

Please contact IEA if you would like assistance with any of the above recommendations or have questions regarding this report.

Sincerely,

IEA, Inc.



Grant Chapa  
Account Manager

GC/mh 11212023

Enc.

# **Appendix A**

## *Laboratory Testing Report*

October 31, 2023  
Laboratory Report

IEA-Brainerd  
Taylor Dickinson  
601 NW 5th St #4  
Brainerd, MN 56401

RE: Northland Community School  
Work Order :D053221

Enclosed are the results of analyses for samples received by the laboratory on 10/23/2023 14:30. If you have any questions concerning this report, please feel free to reach out to customer service at 888-200-5770 or the contacts listed below:

Chad Hadler	Sr. Project Manager	Chad.Hadler@rmbel.com	(952) 456-8470
Justin Tweedale	Sr. Project Manager	Justin.Tweedale@rmbel.com	(218) 849-8747
Kathleen Mitchell	Quality Assurance Director	Kathleen.Mitchell@rmbel.info	(785) 493-1633
Robert Borash	President   CEO	Robert.Borash@rmbel.info	(218) 849-6420

Report approved by:



Justin Tweedale  
Senior Project Manager  
justin.tweedale@rmbel.com

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*The results in this report apply only to the samples analyzed in accordance with the chain of custody document. This analytical report must be reproduced in its entirety.*

Detroit Lakes (DL) Certification / Accreditation Numbers: EPA Lab ID MN00918 • Minnesota Department of Health 027-005-336 • North Dakota Department of Environmental Quality R-187  
Bloomington (BL) Certification / Accreditation Numbers: EPA Lab ID MN01091 • Minnesota Department of Health 027-053-475 • North Dakota Department of Environmental Quality R-231  
Hibbing (HB) Certification / Accreditation Numbers: EPA Lab ID MN01082 • Minnesota Department of Health 027-137-480 • North Dakota Department of Environmental Quality R-228

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**Report Date: October 31,2023**

**IEA-Brainerd**  
**601 NW 5th St #4**  
**Brainerd MN, 56401**

**Project:** Northland Community School  
**Project Number:** 202310748

**Date/Time Received**  
10/23/2023 2:30:29PM

**ANALYTICAL REPORT FOR SAMPLES**

Laboratory ID	Sample ID	Location	Matrix	Date/Time Sampled
D053221-01	101923NCS 1	Kitchen Hand Sink	Water	10/19/2023 11:30
D053221-02	101923NCS 2	Kitchen North	Water	10/19/2023 11:30
D053221-03	101923NCS 3	Kitchen West	Water	10/19/2023 11:30
D053221-04	101923NCS 4	Kitchen Steam Table	Water	10/19/2023 11:30
D053221-05	101923NCS 5	Kitchen South Hand Sink	Water	10/19/2023 11:30
D053221-06	101923NCS 6	Dishwash Room Hand Sink	Water	10/19/2023 11:30
D053221-07	101923NCS 7	Dishwash Room Sprayer	Water	10/19/2023 11:30
D053221-08	101923NCS 8	Girls RR B102 (Left)	Water	10/19/2023 11:30
D053221-09	101923NCS 9	Girls RR B102 (Right)	Water	10/19/2023 11:30
D053221-10	101923NCS 10	Girls RR B103 (Left)	Water	10/19/2023 11:30
D053221-11	101923NCS 11	Girls RR B103 (Right)	Water	10/19/2023 11:30
D053221-12	101923NCS 12	Hallway Near C104 RR (Left)	Water	10/19/2023 11:30
D053221-13	101923NCS 13	Hallway Near C104 RR (Left Center)	Water	10/19/2023 11:30
D053221-14	101923NCS 14	Hallway Near C104 RR (Right Center)	Water	10/19/2023 11:30
D053221-15	101923NCS 15	Hallway Near C104 RR (Right)	Water	10/19/2023 11:30
D053221-16	101923NCS 16	Nurses Office	Water	10/19/2023 11:30
D053221-17	101923NCS 17	High School Office Restroom	Water	10/19/2023 11:30
D053221-18	101923NCS 18	Hallway Near Room A116 (Left)	Water	10/19/2023 11:30
D053221-19	101923NCS 19	Hallway Near Room A116 (Right)	Water	10/19/2023 11:30
D053221-20	101923NCS 20	Staff Lounge	Water	10/19/2023 11:30
D053221-21	101923NCS 21	A117 Family Restroom	Water	10/19/2023 11:30
D053221-22	101923NCS 22	Room E135 (Left)	Water	10/19/2023 11:30
D053221-23	101923NCS 23	Room E135 (Left Center)	Water	10/19/2023 11:30
D053221-24	101923NCS 24	Room E135 (Right Center)	Water	10/19/2023 11:30
D053221-25	101923NCS 25	Room E135 (Right)	Water	10/19/2023 11:30
D053221-26	101923NCS 26	A123 Custodial Closet	Water	10/19/2023 11:30
D053221-27	101923NCS 27	Room E130	Water	10/19/2023 11:30
D053221-28	101923NCS 28	Room A139 Changing Room	Water	10/19/2023 11:30
D053221-29	101923NCS 29	Locker Room E126 (Left)	Water	10/19/2023 11:30
D053221-30	101923NCS 30	Locker Room E126 (Right)	Water	10/19/2023 11:30
D053221-31	101923NCS 31	Locker Room A130 (Left)	Water	10/19/2023 11:30
D053221-32	101923NCS 32	Locker Room A130 (Right)	Water	10/19/2023 11:30
D053221-33	101923NCS 33	Locker Room A133 (Left)	Water	10/19/2023 11:30
D053221-34	101923NCS 34	Locker Room A133 (Right)	Water	10/19/2023 11:30
D053221-35	101923NCS 35	Room D122	Water	10/19/2023 11:30
D053221-36	101923NCS 36	Room D126	Water	10/19/2023 11:30
D053221-37	101923NCS 37	Reading Cups Room	Water	10/19/2023 11:30
D053221-38	101923NCS 38	Room D127	Water	10/19/2023 11:30
D053221-39	101923NCS 39	Room D128	Water	10/19/2023 11:30
D053221-40	101923NCS 40	Room D106 (Left)	Water	10/19/2023 11:30
D053221-41	101923NCS 41	Room D106 (Center)	Water	10/19/2023 11:30
D053221-42	101923NCS 42	Room D106 (Right)	Water	10/19/2023 11:30
D053221-43	101923NCS 43	Restroom D109	Water	10/19/2023 11:30
D053221-44	101923NCS 44	Room D110	Water	10/19/2023 11:30
D053221-45	101923NCS 45	Room D111	Water	10/19/2023 11:30
D053221-46	101923NCS 46	Room D111 Restroom (Left)	Water	10/19/2023 11:30

**ANALYTICAL REPORT FOR SAMPLES**

Laboratory ID	Sample ID	Location	Matrix	Date/Time Sampled
D053221-47	101923NCS 47	Room D111 Restroom (Right)	Water	10/19/2023 11:30
D053221-48	101923NCS 48	Room D114	Water	10/19/2023 11:30
D053221-49	101923NCS 49	Room E117	Water	10/19/2023 11:30
D053221-50	101923NCS 50	Room E103	Water	10/19/2023 11:30
D053221-51	101923NCS 51	Room E106	Water	10/19/2023 11:30
D053221-52	101923NCS 52	Room E109	Water	10/19/2023 11:30
D053221-53	101923NCS 53	Hallway Near D117 (Left)	Water	10/19/2023 11:30
D053221-54	101923NCS 54	Hallway Near D117 (Right)	Water	10/19/2023 11:30
D053221-55	101923NCS 55	Restroom D118 (Left)	Water	10/19/2023 11:30
D053221-56	101923NCS 56	Restroom D118 (Center)	Water	10/19/2023 11:30
D053221-57	101923NCS 57	Restroom D118 (Right)	Water	10/19/2023 11:30
D053221-58	101923NCS 58	Hallway Near D118 (Left)	Water	10/19/2023 11:30
D053221-59	101923NCS 59	Hallway Near D118 (Right)	Water	10/19/2023 11:30
D053221-60	101923NCS 60	Room D121	Water	10/19/2023 11:30
D053221-61	101923NCS 61	Restroom A122 (Left)	Water	10/19/2023 11:30
D053221-62	101923NCS 62	Restroom A122 (Center)	Water	10/19/2023 11:30
D053221-63	101923NCS 63	Restroom A122 (Right)	Water	10/19/2023 11:30
D053221-64	101923NCS 64	Restroom A121 (Left)	Water	10/19/2023 11:30
D053221-65	101923NCS 65	Restroom A121 (Center)	Water	10/19/2023 11:30
D053221-66	101923NCS 66	Restroom A121 (Right)	Water	10/19/2023 11:30
D053221-67	101923NCS 67	Restroom C103 (Left)	Water	10/19/2023 11:30
D053221-68	101923NCS 68	Restroom C103 (Right)	Water	10/19/2023 11:30
D053221-69	101923NCS 69	Restroom C104 (Left)	Water	10/19/2023 11:30
D053221-70	101923NCS 70	Restroom C104 (Right)	Water	10/19/2023 11:30
D053221-71	101923NCS 71	Room C204 (1)	Water	10/19/2023 11:30
D053221-72	101923NCS 72	Room C204 (2)	Water	10/19/2023 11:30
D053221-73	101923NCS 73	Room C204 (3)	Water	10/19/2023 11:30
D053221-74	101923NCS 74	Room C204 (4)	Water	10/19/2023 11:30
D053221-75	101923NCS 75	Hallway Near Rm C205 (Left)	Water	10/19/2023 11:30
D053221-76	101923NCS 76	Hallway Near Rm C205 (Left Center)	Water	10/19/2023 11:30
D053221-77	101923NCS 77	Hallway Near Rm C205 (Right Center)	Water	10/19/2023 11:30
D053221-78	101923NCS 78	Hallway Near Rm C205 (Right)	Water	10/19/2023 11:30
D053221-79	101923NCS 79	Restroom C205 (Left)	Water	10/19/2023 11:30
D053221-80	101923NCS 80	Restroom C205 (Center)	Water	10/19/2023 11:30
D053221-81	101923NCS 81	Restroom C205 (Right)	Water	10/19/2023 11:30
D053221-82	101923NCS 82	Restroom C206 (Left)	Water	10/19/2023 11:30
D053221-83	101923NCS 83	Restroom C206 (Center)	Water	10/19/2023 11:30
D053221-84	101923NCS 84	Restroom C206 (Right)	Water	10/19/2023 11:30
D053221-85	101923NCS 85	Bus Garage Break Room	Water	10/19/2023 11:30
D053221-86	101923NCS 86	Bus Garage Restroom	Water	10/19/2023 11:30
D053221-87	101923NCS 87	Bus Garage Wash Bay	Water	10/19/2023 11:30
D053221-88	101923NCS 88	Room F102 (Left)	Water	10/19/2023 11:30
D053221-89	101923NCS 89	Room F102 (Right)	Water	10/19/2023 11:30
D053221-90	101923NCS 90	Room F102 Restroom	Water	10/19/2023 11:30
D053221-91	101923NCS 91	Room F103 (Left)	Water	10/19/2023 11:30
D053221-92	101923NCS 92	Room F103 (Right)	Water	10/19/2023 11:30
D053221-93	101923NCS 93	Room F103 Restroom	Water	10/19/2023 11:30
D053221-94	101923NCS 94	Hallway Outside Rm F104	Water	10/19/2023 11:30
D053221-95	101923NCS 95	Room F104 (Left)	Water	10/19/2023 11:30
D053221-96	101923NCS 96	Room F 104 (Right)	Water	10/19/2023 11:30
D053221-97	101923NCS 97	Room F104 Restroom	Water	10/19/2023 11:30
D053221-98	101923NCS 98	Restroom F104 B	Water	10/19/2023 11:30

**ANALYTICAL REPORT FOR SAMPLES**

Laboratory ID	Sample ID	Location	Matrix	Date/Time Sampled
D053221-99	101923NCS 99	Restroom F104 C	Water	10/19/2023 11:30
D053221-AA	101923NCS 100	Room F107	Water	10/19/2023 11:30

**Additional information:**

All samples will be retained for 30 days from date sampled, unless otherwise requested.  
Record retention policy is 5 years unless otherwise agreed to in writing.  
All calculations are performed using the raw data results.

**Laboratory Results**  
**October 31, 2023**

Lab Number	Analyte	Sample ID	Location	Result	Units	Sample RL	DF	Analysis Method	Analyzed	Batch	Analyte Qualifiers	Facility
D053221-01	Lead	101923NCS 1	Kitchen Hand Sink	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:28	BG08839		DL
D053221-02	Lead	101923NCS 2	Kitchen North	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:34	BG08839		DL
D053221-03	Lead	101923NCS 3	Kitchen West	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:36	BG08839		DL
D053221-04	Lead	101923NCS 4	Kitchen Steam Table	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:39	BG08839		DL
D053221-05	Lead	101923NCS 5	Kitchen South Hand Sink	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:41	BG08839		DL
D053221-06	Lead	101923NCS 6	Dishwash Room Hand Sink	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:43	BG08839		DL
D053221-07	Lead	101923NCS 7	Dishwash Room Sprayer	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:50	BG08839		DL
D053221-08	Lead	101923NCS 8	Girls RR B102 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:52	BG08839		DL
D053221-09	Lead	101923NCS 9	Girls RR B102 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:54	BG08839		DL
D053221-10	Lead	101923NCS 10	Girls RR B103 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 11:57	BG08839		DL
D053221-11	Lead	101923NCS 11	Girls RR B103 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:03	BG08839		DL
D053221-12	Lead	101923NCS 12	Hallway Near C104 RR (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:06	BG08839		DL
D053221-13	Lead	101923NCS 13	Hallway Near C104 RR (Left Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:08	BG08839		DL
D053221-14	Lead	101923NCS 14	Hallway Near C104 RR (Right Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:10	BG08839		DL
D053221-15	Lead	101923NCS 15	Hallway Near C104 RR (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:17	BG08839		DL
D053221-16	Lead	101923NCS 16	Nurses Office	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:19	BG08839		DL
D053221-17	Lead	101923NCS 17	High School Office Restroom	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:21	BG08839		DL
D053221-18	Lead	101923NCS 18	Hallway Near Room A116 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:23	BG08839		DL
D053221-19	Lead	101923NCS 19	Hallway Near Room A116 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:26	BG08839		DL
D053221-20	Lead	101923NCS 20	Staff Lounge	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:32	BG08839		DL
D053221-21	Lead	101923NCS 21	A117 Family Restroom	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:44	BG08839		DL
D053221-22	Lead	101923NCS 22	Room E135 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:46	BG08839		DL
D053221-23	Lead	101923NCS 23	Room E135 (Left Center)	< 2.00	256L	2.00	1	EPA 200.8	10/30/23 12:48	BG08839		DL

Lab Number	Analyte	Sample ID	Location	Result	Units	Sample RL	DF	Analysis Method	Analyzed	Batch	Analyte Qualifiers	Facility
<b>Metals</b>												
D053221-24	Lead	101923NCS 24	Room E135 (Right Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:50	BG08839		DL
D053221-25	Lead	101923NCS 25	Room E135 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:53	BG08839		DL
D053221-26	Lead	101923NCS 26	A123 Custodial Closet	69.8	ug/L	2.00	1	EPA 200.8	10/31/23 11:22	BG08853		DL
D053221-27	Lead	101923NCS 27	Room E130	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:55	BG08839		DL
D053221-28	Lead	101923NCS 28	Room A139 Changing Room	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:57	BG08839		DL
D053221-29	Lead	101923NCS 29	Locker Room E126 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 12:59	BG08839		DL
D053221-30	Lead	101923NCS 30	Locker Room E126 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:02	BG08839		DL
D053221-31	Lead	101923NCS 31	Locker Room A130 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:13	BG08839		DL
D053221-32	Lead	101923NCS 32	Locker Room A130 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:15	BG08839		DL
D053221-33	Lead	101923NCS 33	Locker Room A133 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:17	BG08839		DL
D053221-34	Lead	101923NCS 34	Locker Room A133 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:19	BG08839		DL
D053221-35	Lead	101923NCS 35	Room D122	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:22	BG08839		DL
D053221-36	Lead	101923NCS 36	Room D126	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:24	BG08839		DL
D053221-37	Lead	101923NCS 37	Reading Cups Room	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:26	BG08839		DL
D053221-38	Lead	101923NCS 38	Room D127	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:28	BG08839		DL
D053221-39	Lead	101923NCS 39	Room D128	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:31	BG08839		DL
D053221-40	Lead	101923NCS 40	Room D106 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:42	BG08839		DL
D053221-41	Lead	101923NCS 41	Room D106 (Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:48	BG08839		DL
D053221-42	Lead	101923NCS 42	Room D106 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:51	BG08839		DL
D053221-43	Lead	101923NCS 43	Restroom D109	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:53	BG08839		DL
D053221-44	Lead	101923NCS 44	Room D110	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:55	BG08839		DL
D053221-45	Lead	101923NCS 45	Room D111	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 13:57	BG08839		DL
D053221-46	Lead	101923NCS 46	Room D111 Restroom (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:04	BG08839		DL
D053221-47	Lead	101923NCS 47	Room D111 Restroom (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:06	BG08839		DL
D053221-48	Lead	101923NCS 48	Room D114	< 2.00	257L	2.00	1	EPA 200.8	10/30/23 14:09	BG08839		DL

Lab Number	Analyte	Sample ID	Location	Result	Units	Sample RL	DF	Analysis Method	Analyzed	Batch	Analyte Qualifiers	Facility
<b>Metals</b>												
D053221-49	Lead	101923NCS 49	Room E117	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:11	BG08839		DL
D053221-50	Lead	101923NCS 50	Room E103	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:13	BG08839		DL
D053221-51	Lead	101923NCS 51	Room E106	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:20	BG08839		DL
D053221-52	Lead	101923NCS 52	Room E109	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:22	BG08839		DL
D053221-53	Lead	101923NCS 53	Hallway Near D117 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:24	BG08839		DL
D053221-54	Lead	101923NCS 54	Hallway Near D117 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:31	BG08839		DL
D053221-55	Lead	101923NCS 55	Restroom D118 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:33	BG08839		DL
D053221-56	Lead	101923NCS 56	Restroom D118 (Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:36	BG08839		DL
D053221-57	Lead	101923NCS 57	Restroom D118 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:38	BG08839		DL
D053221-58	Lead	101923NCS 58	Hallway Near D118 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:40	BG08839		DL
D053221-59	Lead	101923NCS 59	Hallway Near D118 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:42	BG08839		DL
D053221-60	Lead	101923NCS 60	Room D121	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 14:49	BG08839		DL
D053221-61	Lead	101923NCS 61	Restroom A122 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:00	BG08839		DL
D053221-62	Lead	101923NCS 62	Restroom A122 (Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:03	BG08839		DL
D053221-63	Lead	101923NCS 63	Restroom A122 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:05	BG08839		DL
D053221-64	Lead	101923NCS 64	Restroom A121 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:07	BG08839		DL
D053221-65	Lead	101923NCS 65	Restroom A121 (Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:09	BG08839		DL
D053221-66	Lead	101923NCS 66	Restroom A121 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:12	BG08839		DL
D053221-67	Lead	101923NCS 67	Restroom C103 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:14	BG08839		DL
D053221-68	Lead	101923NCS 68	Restroom C103 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:16	BG08839		DL
D053221-69	Lead	101923NCS 69	Restroom C104 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:18	BG08839		DL
D053221-70	Lead	101923NCS 70	Restroom C104 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:25	BG08839		DL
D053221-71	Lead	101923NCS 71	Room C204 (1)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:32	BG08839		DL
D053221-72	Lead	101923NCS 72	Room C204 (2)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:34	BG08839		DL
D053221-73	Lead	101923NCS 73	Room C204 (3)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:36	BG08839		DL

Lab Number	Analyte	Sample ID	Location	Result	Units	Sample RL	DF	Analysis Method	Analyzed	Batch	Analyte Qualifiers	Facility
<b>Metals</b>												
D053221-74	Lead	101923NCS 74	Room C204 (4)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:39	BG08839		DL
D053221-75	Lead	101923NCS 75	Hallway Near Rm C205 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:41	BG08839		DL
D053221-76	Lead	101923NCS 76	Hallway Near Rm C205 (Left Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:43	BG08839		DL
D053221-77	Lead	101923NCS 77	Hallway Near Rm C205 (Right Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:45	BG08839		DL
D053221-78	Lead	101923NCS 78	Hallway Near Rm C205 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:52	BG08839		DL
D053221-79	Lead	101923NCS 79	Restroom C205 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 15:55	BG08839		DL
D053221-80	Lead	101923NCS 80	Restroom C205 (Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:01	BG08839		DL
D053221-81	Lead	101923NCS 81	Restroom C205 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:08	BG08839		DL
D053221-82	Lead	101923NCS 82	Restroom C206 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:10	BG08839		DL
D053221-83	Lead	101923NCS 83	Restroom C206 (Center)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:13	BG08839		DL
D053221-84	Lead	101923NCS 84	Restroom C206 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:19	BG08839		DL
D053221-85	Lead	101923NCS 85	Bus Garage Break Room	2.04	ug/L	2.00	1	EPA 200.8	10/30/23 16:22	BG08839		DL
D053221-86	Lead	101923NCS 86	Bus Garage Restroom	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:24	BG08839		DL
D053221-87	Lead	101923NCS 87	Bus Garage Wash Bay	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:26	BG08839		DL
D053221-88	Lead	101923NCS 88	Room F102 (Left)	2.36	ug/L	2.00	1	EPA 200.8	10/30/23 16:28	BG08839		DL
D053221-89	Lead	101923NCS 89	Room F102 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:31	BG08839		DL
D053221-90	Lead	101923NCS 90	Room F102 Restroom	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:33	BG08839		DL
D053221-91	Lead	101923NCS 91	Room F103 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:40	BG08839		DL
D053221-92	Lead	101923NCS 92	Room F103 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:46	BG08839		DL
D053221-93	Lead	101923NCS 93	Room F103 Restroom	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:49	BG08839		DL
D053221-94	Lead	101923NCS 94	Hallway Outside Rm F104	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:51	BG08839		DL
D053221-95	Lead	101923NCS 95	Room F104 (Left)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:53	BG08839		DL
D053221-96	Lead	101923NCS 96	Room F 104 (Right)	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:55	BG08839		DL
D053221-97	Lead	101923NCS 97	Room F104 Restroom	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 16:58	BG08839		DL
D053221-98	Lead	101923NCS 98	Restroom F104 B	< 2.00	259 ug/L	2.00	1	EPA 200.8	10/30/23 17:00	BG08839		DL

Lab Number	Analyte	Sample ID	Location	Result	Units	Sample RL	DF	Analysis Method	Analyzed	Batch	Analyte Qualifiers	Facility
<b>Metals</b>												
D053221-99	Lead	101923NCS 99	Restroom F104 C	< 2.00	ug/L	2.00	1	EPA 200.8	10/30/23 17:02	BG08839		DL
D053221-AA	Lead	101923NCS 100	Room F107	17.1	ug/L	2.00	1	EPA 200.8	10/30/23 17:04	BG08839		DL

**Metals - Quality Control**

Analyte	Result	Units	Qualifiers	Sample RL	DF	Spike Level	Source Result	%REC	%REC Limits	RPD	RPD Limit
<b>Batch BG08839 - EPA 200.8</b>											
<b>Blank (BG08839-BLK1)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	< 2.00	ug/L		2.00	1						
<b>Blank (BG08839-BLK2)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	< 2.00	ug/L		2.00	1						
<b>Blank (BG08839-BLK3)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	< 2.00	ug/L		2.00	1						
<b>Blank (BG08839-BLK4)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	< 2.00	ug/L		2.00	1						
<b>Blank (BG08839-BLK5)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	< 2.00	ug/L		2.00	1						
<b>LCS (BG08839-BS1)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	49.1	ug/L		2.00	1	50.0		98	85-115		
<b>LCS (BG08839-BS2)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	50.3	ug/L		2.00	1	50.0		101	85-115		
<b>LCS (BG08839-BS3)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	49.4	ug/L		2.00	1	50.0		99	85-115		
<b>LCS (BG08839-BS4)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	48.6	ug/L		2.00	1	50.0		97	85-115		
<b>LCS (BG08839-BS5)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
<b>Lead</b>	47.0	ug/L		2.00	1	50.0		94	85-115		

**Metals - Quality Control**

Analyte	Result	Units	Qualifiers	Sample RL	DF	Spike Level	Source Result	%REC	%REC Limits	RPD	RPD Limit
<b>Batch BG08839 - EPA 200.8</b>											
<b>Matrix Spike (BG08839-MS1)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-01											
Lead	51.0	ug/L		2.00	1	50.0	1.13	100	70-130		
<b>Matrix Spike (BG08839-MS2)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-10											
Lead	51.1	ug/L		2.00	1	50.0	0.19	102	70-130		
<b>Matrix Spike (BG08839-MS3)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-20											
Lead	52.1	ug/L		2.00	1	50.0	0.31	104	70-130		
<b>Matrix Spike (BG08839-MS4)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-30											
Lead	52.4	ug/L		2.00	1	50.0	0.23	104	70-130		
<b>Matrix Spike (BG08839-MS5)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-40											
Lead	51.6	ug/L		2.00	1	50.0	0.45	102	70-130		
<b>Matrix Spike (BG08839-MS6)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-50											
Lead	50.1	ug/L		2.00	1	50.0	0.17	100	70-130		
<b>Matrix Spike (BG08839-MS7)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-60											
Lead	50.5	ug/L		2.00	1	50.0	0.08	101	70-130		
<b>Matrix Spike (BG08839-MS8)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-70											
Lead	52.6	ug/L		2.00	1	50.0	0.61	104	70-130		
<b>Matrix Spike (BG08839-MS9)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-80											
Lead	50.8	ug/L		2.00	1	50.0	0.15	101	70-130		
<b>Matrix Spike (BG08839-MSA)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-90											
Lead	53.2	ug/L		2.00	1	50.0	0.32	106	70-130		

**Metals - Quality Control**

Analyte	Result	Units	Qualifiers	Sample RL	DF	Spike Level	Source Result	%REC	%REC Limits	RPD	RPD Limit
<b>Batch BG08839 - EPA 200.8</b>											
<b>Matrix Spike Dup (BG08839-MSD1)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-01											
Lead	50.4	ug/L		2.00	1	50.0	1.13	99	70-130	1	20
<b>Matrix Spike Dup (BG08839-MSD2)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-10											
Lead	52.8	ug/L		2.00	1	50.0	0.19	105	70-130	3	20
<b>Matrix Spike Dup (BG08839-MSD3)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-20											
Lead	52.2	ug/L		2.00	1	50.0	0.31	104	70-130	0.3	20
<b>Matrix Spike Dup (BG08839-MSD4)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-30											
Lead	51.8	ug/L		2.00	1	50.0	0.23	103	70-130	1	20
<b>Matrix Spike Dup (BG08839-MSD5)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-40											
Lead	52.4	ug/L		2.00	1	50.0	0.45	104	70-130	2	20
<b>Matrix Spike Dup (BG08839-MSD6)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-50											
Lead	51.7	ug/L		2.00	1	50.0	0.17	103	70-130	3	20
<b>Matrix Spike Dup (BG08839-MSD7)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-60											
Lead	52.7	ug/L		2.00	1	50.0	0.08	105	70-130	4	20
<b>Matrix Spike Dup (BG08839-MSD8)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-70											
Lead	52.2	ug/L		2.00	1	50.0	0.61	103	70-130	0.8	20
<b>Matrix Spike Dup (BG08839-MSD9)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-80											
Lead	53.0	ug/L		2.00	1	50.0	0.15	106	70-130	4	20
<b>Matrix Spike Dup (BG08839-MSDA)</b>											
Prepared: 10/27/2023 Analyzed: 10/30/2023											
Source: D053221-90											
Lead	55.0	ug/L		2.00	1	50.0	0.32	109	70-130	3	20

**Metals - Quality Control**

Analyte	Result	Units	Qualifiers	Sample RL	DF	Spike Level	Source Result	%REC	%REC Limits	RPD	RPD Limit
<b>Batch BG08853 - EPA 200.8</b>											
<b>Blank (BG08853-BLK1)</b>											
Prepared: 10/28/2023 Analyzed: 10/31/2023											
<b>Lead</b>	< 2.00	ug/L		2.00	1						
<b>Blank (BG08853-BLK2)</b>											
Prepared: 10/28/2023 Analyzed: 10/31/2023											
<b>Lead</b>	< 2.00	ug/L		2.00	1						
<b>LCS (BG08853-BS1)</b>											
Prepared: 10/28/2023 Analyzed: 10/31/2023											
<b>Lead</b>	51.8	ug/L		2.00	1	50.0		104	85-115		
<b>LCS (BG08853-BS2)</b>											
Prepared: 10/28/2023 Analyzed: 10/31/2023											
<b>Lead</b>	51.5	ug/L		2.00	1	50.0		103	85-115		

**Qualifiers and Definitions**

<b>Item</b>	<b>Definition</b>
RL	Reporting Limit (Corrected for dilution factor when applicable due to sample preparation variation.)
MDL	Method Detection Limit (Corrected for sample preparation variation.)
DF	Dilution Factor
DL	Indicates test performed by RMB Environmental Laboratories - Detroit Lakes

RMB Work Order <b>D053221</b>		Project Number/P.O. 202310748		IEA Project Manager: Mandie Harten			Reports Issued To: taylor.dickinson@ieasafety.com				
		Northland Community School		Building: K12			Samples Collected By: <i>Grant Chapa</i>				
Lab #	Sample Description and Details		Fixture Type KS, DF, SP	Sampled		Method	Matrix	# of Bottles	Comments	Analysis Requested	
	IEA Sample Number	Sample Location		Date	Time						
01	101923NCS 1	Kitchen Hand Sink	Hand Sink	10/19/23	11:30	Grab	Wtr-Drink	1		Lead	
02	101923NCS 2	Kitchen North	Sprayer			Grab	Wtr-Drink	1		Lead	
03	101923NCS 3	Kitchen West	KS			Grab	Wtr-Drink	1		Lead	
04	101923NCS 4	Kitchen Steam Table	KS			Grab	Wtr-Drink	1		Lead	
05	101923NCS 5	Kitchen South Hand Sink	KS			Grab	Wtr-Drink	1		Lead	
06	101923NCS 6	Dishwash Room Hand Sink	KS			Grab	Wtr-Drink	1		Lead	
07	101923NCS 7	Dishwash Room Sprayer	Sprayer			Grab	Wtr-Drink	1		Lead	
08	101923NCS 8	Girls RR <del>102</del> B102 (Left)	KS			Grab	Wtr-Drink	1		Lead	
09	101923NCS 9	Girls RR B102 (Right)	KS			Grab	Wtr-Drink	1		Lead	
10	101923NCS 10	Boys RR B103 (Left)	KS			Grab	Wtr-Drink	1		Lead	
11	101923NCS 11	Boys RR B103 (Right)	KS			Grab	Wtr-Drink	1		Lead	
12	101923NCS 12	Hallway Near C104 RR (Left)	DF			Grab	Wtr-Drink	1		Lead	
13	101923NCS 13	(Left Center)	DF			Grab	Wtr-Drink	1		Lead	
14	101923NCS 14	(Right Center)	DF			Grab	Wtr-Drink	1		Lead	
15	101923NCS 15	(Right)	DF			Grab	Wtr-Drink	1		Lead	
16	101923NCS 16	Nurses Office	KS			Grab	Wtr-Drink	1		Lead	
17	101923NCS 17	High School Office Restroom	KS			Grab	Wtr-Drink	1		Lead	
18	101923NCS 18	Hallway Near Room A116 (Left)	DF			Grab	Wtr-Drink	1		Lead	
19	101923NCS 19	Hallway Near Room A116 (Right)	BF			Grab	Wtr-Drink	1		Lead	
20	101923NCS 20	Staff Lounge	KS			Grab	Wtr-Drink	1		Lead	
Samples Relinquished by: <i>Grant Chapa</i>				Date: 10/23/23 Time:		Preservation at Lab: (circle one) BL <u>DL</u> HB By: <i>SMB</i>					
Received by Lab: <i>Shirley Bunker</i>				Date: 10/23/23 Time: 1430		Date: 10-23-23 Time: 1507 Nitric Lot: D301520					
<input checked="" type="checkbox"/> Samples MEET proper sample storage and transportation guidelines.				<input type="checkbox"/> Received on Ice <u>266</u>		<input type="checkbox"/> Received Room Temp		<input type="checkbox"/> Samples Received sample day as collection			
<input type="checkbox"/> Samples DO NOT MEET proper sample storage and transportation guidelines.				Comments:		Received Temp: <u>21.4</u> °C Therm ID: <u>11</u>					

RMB Work Order D053221	Project Number/P.O. 202310748	IEA Project Manager: Mandie Harten	Reports Issued To: taylor.dickinson@ieasafety.com
	Northland Community School	Building: K12	Samples Collected By:

Lab #	Sample Description and Details		Fixture Type KS, DF, SP	Sampled		Method	Matrix	# of Bottles	Comments	Analysis Requested
	IEA Sample Number	Sample Location		Date	Time					
21	101923NCS 21	A117 Family Restroom	KS			Grab	Wtr-Drink	1		Lead
22	101923NCS 22	Room E135 (Left)	KS			Grab	Wtr-Drink	1		Lead
23	101923NCS 23	(Left Center)	KS			Grab	Wtr-Drink	1		Lead
24	101923NCS 24	(Right Center)	KS			Grab	Wtr-Drink	1		Lead
25	101923NCS 25	(Right)	KS			Grab	Wtr-Drink	1		Lead
26	101923NCS 26	A123 Custodial Closet	510P Sink			Grab	Wtr-Drink	1		Lead
27	101923NCS 27	Room E130	KS			Grab	Wtr-Drink	1		Lead
28	101923NCS 28	Room A139 changing Room	KS			Grab	Wtr-Drink	1		Lead
29	101923NCS 29	Locker Room E126 (Left)	KS			Grab	Wtr-Drink	1		Lead
30	101923NCS 30	Locker Room E126 (Right)	KS			Grab	Wtr-Drink	1		Lead
31	101923NCS 31	Locker Room A130 (Left)	KS			Grab	Wtr-Drink	1		Lead
32	101923NCS 32	Locker Room A130 (Right)	KS			Grab	Wtr-Drink	1		Lead
33	101923NCS 33	Locker Room A133 (Left)	KS			Grab	Wtr-Drink	1		Lead
34	101923NCS 34	Locker Room A133 (Right)	KS			Grab	Wtr-Drink	1		Lead
35	101923NCS 35	Room D122	KS			Grab	Wtr-Drink	1		Lead
36	101923NCS 36	Room D126	KS			Grab	Wtr-Drink	1		Lead
37	101923NCS 37	Reading Corps Room	KS			Grab	Wtr-Drink	1		Lead
38	101923NCS 38	Room <del>D127</del> D127	KS			Grab	Wtr-Drink	1		Lead
39	101923NCS 39	Room D128	KS			Grab	Wtr-Drink	1		Lead
40	101923NCS 40	Restroom D106 (Left)	KS			Grab	Wtr-Drink	1		Lead

Samples Relinquished by:	Date:	Time:	Preservation at Lab: (circle one) BL <input checked="" type="radio"/> DL HB By: SMB
Received by Lab: <i>Shir Bunker</i>	Date: 10/23/23	Time: 1430	Date: 10/23/23 Time: 1507 Nitric Lot: D301520

<input checked="" type="checkbox"/> Samples MEET proper sample storage and transportation guidelines.	<input type="checkbox"/> Received on Ice 267	<input type="checkbox"/> Received Room Temp	<input type="checkbox"/> Samples Received sample day as collection
<input type="checkbox"/> Samples DO NOT MEET proper sample storage and transportation guidelines.			Comments: Received Temp: 21.4 °C Therm ID: 11

<b>RMB Work Order</b> D053221		<b>Project Number/P.O.</b> 202310748 Northland Community School		<b>IEA Project Manager:</b> Mandie Harten <b>Building:</b> K12			<b>Reports Issued To:</b> taylor.dickinson@ieasafety.com <b>Samples Collected By:</b>			
Lab #	Sample Description and Details		Fixture Type KS, DF, SP	Sampled		Method	Matrix	# of Bottles	Comments	Analysis Requested
	IEA Sample Number	Sample Location		Date	Time					
41	101923NCS 41	Restroom D106 (Center)	KS			Grab	Wtr-Drink	1		Lead
42	101923NCS 42	Restroom D106 (Right)	KS			Grab	Wtr-Drink	1		Lead
43	101923NCS 43	Restroom D109	KS			Grab	Wtr-Drink	1		Lead
44	101923NCS 44	Room D110	KS			Grab	Wtr-Drink	1		Lead
45	101923NCS 45	Room D111	KS			Grab	Wtr-Drink	1		Lead
46	101923NCS 46	Room D111 Restroom (Left)	KS			Grab	Wtr-Drink	1		Lead
47	101923NCS 47	Room D111 Restroom (Right)	KS			Grab	Wtr-Drink	1		Lead
48	101923NCS 48	Room D114	KS			Grab	Wtr-Drink	1		Lead
49	101923NCS 49	Room E117	KS			Grab	Wtr-Drink	1		Lead
50	101923NCS 50	Room E103	KS			Grab	Wtr-Drink	1		Lead
51	101923NCS 51	Room E106	KS			Grab	Wtr-Drink	1		Lead
52	101923NCS 52	Room E109	KS			Grab	Wtr-Drink	1		Lead
53	101923NCS 53	Hallway near D117 (Left)	DF			Grab	Wtr-Drink	1		Lead
54	101923NCS 54	Hallway near D117 (Right)	BF			Grab	Wtr-Drink	1		Lead
55	101923NCS 55	Restroom D118 (Left)	KS			Grab	Wtr-Drink	1		Lead
56	101923NCS 56	Restroom D118 (Center)	KS			Grab	Wtr-Drink	1		Lead
57	101923NCS 57	Restroom D118 (Right)	KS			Grab	Wtr-Drink	1		Lead
58	101923NCS 58	Hallway near D118 (Left)	DF			Grab	Wtr-Drink	1		Lead
59	101923NCS 59	Hallway near D118 (Right)	BF			Grab	Wtr-Drink	1		Lead
60	101923NCS 60	Room D121	KS			Grab	Wtr-Drink	1		Lead
Samples Relinquished by:				Date: _____ Time: _____		Preservation at Lab: (circle one) BL <input checked="" type="radio"/> HB By: <i>SMB</i>				
Received by Lab: <i>Shirley Bunker</i>				Date: <i>10/23/23</i> Time: <i>1430</i>		Date: <i>10-23-23</i> Time: <i>1507</i> Nitric Lot: <i>D301520</i>				
<input checked="" type="checkbox"/> Samples MEET proper sample storage and transportation guidelines.				<input type="checkbox"/> Received on Ice <i>268</i>		<input type="checkbox"/> Received Room Temp		<input type="checkbox"/> Samples Received sample day as collection		
<input type="checkbox"/> Samples DO NOT MEET proper sample storage and transportation guidelines.				Comments:		Received Temp: <i>21.4</i> °C Therm ID: <i>11</i>				

<b>RMB Work Order</b> 0053221	<b>Project Number/P.O.</b> 202310748 Northland Community School	<b>IEA Project Manager:</b> Mandie Harten Building: K12	<b>Reports Issued To:</b> taylor.dickinson@ieasafety.com Samples Collected By: Grant Chapman
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Lab #	Sample Description and Details		Fixture Type KS, DF, SP	Sampled		Method	Matrix	# of Bottles	Comments	Analysis Requested
	IEA Sample Number	Sample Location		Date	Time					
61	101923NCS 61	Restroom A122 (Left)	KS			Grab	Wtr-Drink	1		Lead
62	101923NCS 62	Restroom A122 (Center)	KS			Grab	Wtr-Drink	1		Lead
63	101923NCS 63	Restroom A122 (Right)	KS			Grab	Wtr-Drink	1		Lead
64	101923NCS 64	Restroom A121 (Left)	KS			Grab	Wtr-Drink	1		Lead
65	101923NCS 65	Restroom A121 (Center)	KS			Grab	Wtr-Drink	1		Lead
66	101923NCS 66	Restroom A121 (Right)	KS			Grab	Wtr-Drink	1		Lead
67	101923NCS 67	Restroom C103 (Left)	KS			Grab	Wtr-Drink	1		Lead
68	101923NCS 68	Restroom C103 (Right)	KS			Grab	Wtr-Drink	1		Lead
69	101923NCS 69	Restroom C104 (Left)	KS			Grab	Wtr-Drink	1		Lead
70	101923NCS 70	Restroom C104 (Right)	KS			Grab	Wtr-Drink	1		Lead
71	101923NCS 71	Room C204 (1)	KS			Grab	Wtr-Drink	1	clockwise	Lead
72	101923NCS 72	Room C204 (2)	KS			Grab	Wtr-Drink	1	clockwise	Lead
73	101923NCS 73	Room C204 (3)	KS			Grab	Wtr-Drink	1	clockwise	Lead
74	101923NCS 74	Room C204 (4)	KS			Grab	Wtr-Drink	1	clockwise	Lead
75	101923NCS 75	Hallway Near Rm C205 (Left)	BF			Grab	Wtr-Drink	1		Lead
76	101923NCS 76	Hallway near Rm C205 (Left Center)	DF			Grab	Wtr-Drink	1		Lead
77	101923NCS 77	Hallway near Rm C205 (Right Center)	BF			Grab	Wtr-Drink	1		Lead
78	101923NCS 78	Hallway near Rm C205 (Right)	DF			Grab	Wtr-Drink	1		Lead
79	101923NCS 79	Restroom C205 (Left)	KS			Grab	Wtr-Drink	1		Lead
80	101923NCS 80	Restroom C205 (Center)	KS			Grab	Wtr-Drink	1		Lead

Samples Relinquished by:	Date:	Time:	Preservation at Lab: (circle one) BL (DL) HB By: SMB
Received by Lab: <i>Shirley Burk</i>	Date: 10/23/23	Time: 1430	Date: 10-23-23 Time: 1507 Nitric Lot: D301520

Samples MEET proper sample storage and transportation guidelines.  Received on Ice 269  Received Room Temp  Samples Received sample day as collection

Samples DO NOT MEET proper sample storage and transportation guidelines. Comments: Received Temp: 21.4 °C Therm ID: 11

<b>RMB Work Order</b> D053221	<b>Project Number/P.O.</b> 202310748 Northland Community School	<b>IEA Project Manager:</b> Mandie Harten <b>Building:</b> K12	<b>Reports Issued To:</b> taylor.dickinson@ieasafety.com <b>Samples Collected By:</b>
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Lab #	Sample Description and Details		Fixture Type KS, DF, SP	Sampled		Method	Matrix	# of Bottles	Comments	Analysis Requested
	IEA Sample Number	Sample Location		Date	Time					
81	101923NCS 81	Restroom (205 (Right))	KS			Grab	Wtr-Drink	1		Lead
82	101923NCS 82	Restroom (206 (Left))	KS			Grab	Wtr-Drink	1		Lead
83	101923NCS 83	Restroom (206 (Center))	KS			Grab	Wtr-Drink	1		Lead
84	101923NCS 84	Restroom (206 (Right))	KS			Grab	Wtr-Drink	1		Lead
85	101923NCS 85	Bus Garage Break Room	KS			Grab	Wtr-Drink	1		Lead
86	101923NCS 86	Bus Garage Restroom	KS			Grab	Wtr-Drink	1		Lead
87	101923NCS 87	Bus Garage Wash Bay	KS			Grab	Wtr-Drink	1		Lead
88	101923NCS 88	Room F102 (Left)	DF			Grab	Wtr-Drink	1	ECC	Lead
89	101923NCS 89	Room F102 (Right)	DF			Grab	Wtr-Drink	1	ECC	Lead
90	101923NCS 90	Room F102 Restroom	KS			Grab	Wtr-Drink	1	ECC	Lead
91	101923NCS 91	Room F103 (Left)	DF			Grab	Wtr-Drink	1	ECC	Lead
92	101923NCS 92	Room F103 (Right)	DF			Grab	Wtr-Drink	1	ECC	Lead
93	101923NCS 93	Room F103 Restroom	KS			Grab	Wtr-Drink	1	ECC	Lead
94	101923NCS 94	Hallway Outside Rm F104	DF			Grab	Wtr-Drink	1	ECC	Lead
95	101923NCS 95	Room F104 (Left)	DF			Grab	Wtr-Drink	1		Lead
96	101923NCS 96	Room F104 (Right)	DF			Grab	Wtr-Drink	1		Lead
97	101923NCS 97	Room F104 Restroom	KS			Grab	Wtr-Drink	1		Lead
98	101923NCS 98	Restroom F104B	KS			Grab	Wtr-Drink	1		Lead
99	101923NCS 99	Restroom F104C	KS			Grab	Wtr-Drink	1		Lead
100	101923NCS 100	Room F107	Slip Sink			Grab	Wtr-Drink	1		Lead

Samples Relinquished by: <i>Shirley Bunker</i>	Date: 10/23/23	Time: 1430	Preservation at Lab: (circle one) BL <u>DL</u> HB By: <i>SMB</i>
Received by Lab: <i>Shirley Bunker</i>	Date: 10/23/23	Time: 1507	Nitric Lot: <i>D301520</i>

Samples MEET proper sample storage and transportation guidelines.  Received on Ice 270  Received Room Temp  Samples Received sample day as collection

Samples DO NOT MEET proper sample storage and transportation guidelines. Comments: Received Temp: *21.4* °C Therm ID: *11*

# *Northland Community Schools*

Independent School District #118



## **School Board Report**

**Date:** December 2023

**Report Submitted by:** L. Monroe-Indian Education

**DISTRICT MISSION STATEMENT:** *To educate and inspire all learners to reach their full potential.*

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### **Celebrations:**

Board Report

Indian Education Department

**Date:** 12-18-23

- State AIEA has been completed. Awaiting approval from the state.
- Title VI grant reporting has been completed in November.
- Impact Aid is in progress.
- Cultural activities: November Native American Heritage: All school acknowledgement for the month, Rock your Mocs Day, Dressed Your Best Day, (Wild rice)Manoomin Day, Frybread Day, Veteran's Day drum exhibition, MMIP day, and a Relatives Day throughout the month.
- The first Ojibwe quiz bowl competition will be held in Tower, MN December 1st. Student teams ranked 4th and 5th places in the tournament of 13 teams.
- Congratulations to Antonio Hanson who was selected to the 2023 Indigenous Bowl. Practice begins Sunday 12/17-12/20 and the game will be on Thursday 12/21/23 in southern California this year.
- Thank you to the Leech Lake Band of Ojibwe District II office for the donation of the meal to staff and families at the Sugar Point Community Center on 11/16/23 for parent/teacher conferences.

# *Northland Community Schools*

Independent School District #118

## **School Board Report**

**Date:** December 2023



## **Community Education**

**Report Submitted by:** Jennifer Welk

**MISSION:** Northland Community Education ties local strengths, culture and resources Together to promote and provide life-long learning for all members of our community.

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### **Celebrations:**

- Planning a Community Christmas Event Thursday, Dec. 14<sup>th</sup>, 5:30-7pm here at the school with Santa, Pictures, Crafts, Cookie Decorating, Horse Drawn Wagon, Book Give Away, Hot Cocoa and Apple Cider, Vendors. First time doing this event.
- Fitness memberships are up this month.
- Boys' and girls' basketball has been going well.
- Community Education Advisory Council meeting is February 6th, 2024, 10:00 am. Northland High School Board Room.
- The Youth Enrichment Program is doing well providing tutoring & supervision and a snack or a meal on games nights to our 6-12<sup>th</sup> graders. We also Hired a student tutor Megan Horn to help with students and tutoring.

### **Concerns:**

None at this time

**School Board Meeting**  
**Dean of Students Board Report Notes**  
**December 2023**

\* Vape detectors are up and running. Administration is working through best practice in using them.

\* Recurring behaviors: Tardies, dress code - refusing to take hood off is most common. Denise Stefan has been great to work with surrounding student attendance.

\* Academic dishonesty (plagiarism) is up this month from the previous months.

\* Our PBIS data has shown a decrease in major discipline referrals each month since the start of the school year.



December 20, 2023

**Superintendent's Board Report Summary:**

- MREA( Minnesota Rural Education Association) Voting open to school board members
- Credit Recovery Update
- Dental Sealant Program
- Strategic Planning
- PELSB Updates
- Upcoming Transportation Inspection
- Project Updates 2023-24
- Fitness Center – Closed for Maintenance December 27<sup>th</sup> – December 29<sup>th</sup> 2023

*ISD #118 is an Equal Opportunity Employer*

ISD #118 does not discriminate on the basis of race, color, national origin, sex, disability, age, sexual orientation, familial status, religion, creed, gender, marital status, genetic information, or receipt of public assistance in admission, access to, or treatment or employment in its programs and activities.

Work Order No. 36038

Parcel No. 95-001-1301

**Lake Country Power  
26039 Bear Ridge Drive  
Cohasset MN 55721**

**RIGHT-OF-WAY EASEMENT**

Date: \_\_\_\_\_,

FOR VALUABLE CONSIDERATION, Independent School District 118  
(Names of Owners)

for themselves and their successors and assigns ("Owner"), hereby convey(s) to Lake Country Power, a member owned utility under the laws of the State of Minnesota, its successors and assigns ("Lake Country"), the perpetual easement and right to enter upon the lands of the Owner in the County of Cass, State of Minnesota, described as follows (the "Property"):

Township 141; Range 26; Section 1.

**Legal Description:**

For easement legal description, see "Exhibit A" attached hereto and made a part hereof. The easement conveyed by this document is 20 ft in width, as indicated on **Exhibit A** attached hereto and made a part hereof and includes such additional width outside of the above distance as is necessary to accommodate such facilities used in connection therewith. Grantor(s) hereby acknowledge that said drawing/description labeled **Exhibit A** definitely and specifically describes the easement being acquired, and that said easement is of the minimum necessary for the safe conduct of the business for which this easement is granted.

**1. Purpose and Extent of Easement:**

The easement is for erecting, operating, maintaining, repairing, rebuilding and burying overhead and underground electric distribution lines and related facilities including but not limited to communication and data lines, poles, wires, cables, handholes, manholes, transformer enclosures, concrete pads, transformers, connection boxes, guys, supports and such other accessories and appurtenances as may be desirable in connection therewith (the "Facilities") over, under or on the Right-of-Way and all abutting streets, roads and highways. The Right-of-Way is defined as 10 feet on each side of the **centerline** of the Facilities existing and to be constructed, but in no event shall it be less than the width on each side of the **centerline** of the following: **(a) 10 feet for underground lines;** (b) 20 feet for overhead, single phase primary lines; (c) 5 feet for overhead secondary lines; and (d) 25 feet for overhead primary three phase lines. The easement includes such joint use or occupancy of the easement as Lake Country may permit for electrification or other purposes and shall include the continuation and extension of the facilities over the property to deliver electric power to other customers of Lake Country Power.

**2. Lake Country's Right of Access:**

Lake Country has the right of ingress to and egress from the Right-of-Way over the Owner's adjacent lands and lying between public or private roads and the Right-of-Way, such right to be exercised in such manner as occasions the least practical damage and inconvenience to Owner.

**3. Lake Country's Right to Maintain and Expand Facilities:**

Lake Country has the right to construct new Facilities and extensions of existing Facilities within the Right-of-Way. Lake Country has the right to inspect, remove, repair, improve, expand and make such changes, alterations, substitutions and additions to the Facilities as it determines advisable. Owner agrees that all the Facilities remain Lake Country's property, removable at its option.

**4. Lake Country's Duty to Restore:**

After completing any construction or maintenance of the Facilities, Lake Country will restore the Property as nearly to its original condition as may be practical under the Code. If underground construction is utilized, upon request Lake Country will furnish information showing location of the Facilities on an "as built" basis.

**5. Lake Country's Right to Clear and Maintain the Right-of-Way:**

Lake Country has the right to clear and maintain the Right-of-Way, and when necessary, the adjacent lands of Owner, of trees, shrubs, brush, stumps, roots and other obstructions that may endanger the Facilities including the right to cut down all dead, weak, leaning or dangerous trees that are tall enough to strike any part of the Facilities in falling and side cut the portion of trees that may project into the Right-of-Way. Lake Country has the right to maintain the Right-of-Way to the extent and in the manner that Lake Country in its sole discretion determines advisable, including by chemical, mechanical or hand clearing methods. Lake Country has the right to keep the Right-of-Way clear of all buildings, structures, or other obstructions, and has the right to correct any violation of National Electric Code (the "Code") requirements or the safety and maintenance policies of Lake Country caused by construction of any buildings, structures, fences or other obstructions within the Right-of-Way, each at the Owner's expense. Use of the Right-of-Way by other utilities or public service corporations shall be subject to the express written permission of Lake Country.

**6. Property Changes and Damage by Owner:**

If improvements to the property, grade or elevation changes are made by the Owner, which make it necessary for Lake Country to relay or relocate any of the Facilities within the confines of this easement, the cost of such Facility work will be paid by Lake Country.

**7. Easement to Run With the Land:**

The Owner reserves unto themselves, their successors and assigns, the full right to take, use, and enjoy the Property in every manner not inconsistent with this easement. This easement shall run with the land and will be binding on the heirs, administrators, successors and assigns of the Owner. The Owner agrees to disclose to their successors in title the existence of this easement.

IN WITNESS WHEREOF, Owner has signed this easement this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

**Independent School District 118**

By: \_\_\_\_\_ Printed: \_\_\_\_\_

Its: \_\_\_\_\_

This instrument was drafted by:  
**Lake Country Power,**  
**A member owned utility.**  
**26039 Bear Ridge Drive**  
**Cohasset MN 55721**

STATE OF MINNESOTA }  
COUNTY OF \_\_\_\_\_ }

This instrument was acknowledged before me this  
\_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_,  
by \_\_\_\_\_,  
the \_\_\_\_\_ of Independent School  
District 118.

\_\_\_\_\_  
Notary Public  
My Commission Expires \_\_\_\_\_

## EXHIBIT A

A 20 foot wide right-of-way easement for utility purposes which lies over, under and across the following described parcel situated in Cass County, Minnesota:

### PARCEL DESCRIPTION

In Section 1, Twp. 141 N., Rge. 26 W,

That part of the Southwest Quarter of Northeast Quarter (SW1/4 NE1/4) lying north and west of the following described lines: commencing at the southwest corner of the SW1/4 NE1/4 that is a point within the right-of-way of State Highway Nos. 6 and 200; thence easterly along the south boundary of the SW1/4 NE1/4 735.0 feet to the point of beginning; thence North 420.0 feet to a point; thence East 625 feet more or less to the East boundary of the SW1/4 NE1/4 and there ending, said parcel contains 35 acres more or less, is subject an easement for state highway purposes and to other reservations, restrictions and easements that are of record.

### UTILITY EASEMENT DESCRIPTION

A right-of-way easement for utility purposes over, under and across a strip of land, 20.00 feet in width, located in the Southwest Quarter of the Northeast Quarter (SW1/4 NE1/4), Section 1, Township 141 North, Range 26 West, of the Fifth Principal Meridian, Cass County, Minnesota, the centerline of which is described as follows:

Commencing at the northeast corner of said SW1/4 NE1/4; thence South 2 degrees 49 minutes 42 seconds East, assumed bearing along the east line of said SW1/4 NE1/4, a distance of 14.00 feet to the point of beginning of the centerline to be described; thence South 81 degrees 02 minutes 00 seconds West a distance of 33.00 feet; thence South 2 degrees 49 minutes 42 seconds East a distance of 155.00 feet; thence South 59 degrees 13 minutes 00 seconds West a distance of 115.00 feet; thence South 66 degrees 10 minutes 00 seconds West a distance of 99.00 feet; thence South 5 degrees 44 minutes 00 seconds West a distance of 125.00 feet; thence South 75 degrees 45 minutes 00 seconds West a distance of 142.00 feet; thence South 33 degrees 48 minutes 00 seconds West a distance of 22.00 feet and said centerline there terminating.

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR CERTAIN  
MULTIPLE PRECINCTS FOR SCHOOL DISTRICT  
ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION

WHEREAS, the 2017 Minnesota State Legislature passed into law specific amendments to Minnesota Statutes 204B.16 and 205A.11 changing the process to establish polling places for municipalities, school districts, and counties with unorganized townships by requiring an annual resolution or ordinance designating polling places for the upcoming calendar year, and  
WHEREAS, Northland Community Schools - ISD #118 opts to establish the polling places for 2024 by resolution, and

WHEREAS, the combined polling places to be used for any stand-alone special elections will be set at locations designated by Cass County or a municipality in the school district for use as polling places,

THEREFORE, BE IT RESOLVED by the school board that the 2024 combined polling places for Northland Community Schools – ISD #118 will be at the following locations:

Crooked Lake Town Hall  
6300 Woods Bay Drive NE  
Outing, MN 56662  
Precincts: Beulah Township, Crooked Lake Township, Smoky Hollow Township,  
Thunder Lake Township

Longville Fire Hall  
1350 County Road 5  
Longville, MN 56655  
Precincts: Blind Lake Township\*, Boy Lake Township\*, Federal Dam, Gould Township,  
Inguadona Township, Kego Township, Longville, Pine Lake Township\*,  
Rogers Point, Rogers Township, Trelipe Township, Wabedo Township,  
Winnie Portage Lakes\*, Woodrow Township\*  
(\* The portion of these townships that lie in this school district.)

Remer City Hall  
106 Spruce Street  
Remer, MN 56672  
Precincts: Boy River, Boy River Township, Lima Township, Remer, Remer Township,  
Salem Township, Slater Township, Torrey Township\*, Willow River  
(\* The portion of this township that lies in this school district.)

## Northland Community Schools - INDEPENDENT SCHOOL DISTRICT #118 Remer, Minnesota

## Non-Licensed Staff Seniority List as of 7/1/2023

<u>Name</u>	<u>District Employment Date</u>	<u>Seniority Years</u>		<u>Name</u>	<u>District Employment Date</u>	<u>Seniority Years</u>
<b>Combined Classifications: Clerical, Instructional and Management, Para II, Health, IE Tutor</b>				<b>Payroll Clerk/Bookkeeper</b>		
Phyllis Wake	September 24, 1992	30		Julie Erpelding	April 5, 2021	2
Carla Hopkins	September 6, 1995	27				
Toni Gross	August 20, 1998	24		<b>Cooks I &amp; II</b>		
Terri Datzman	September 16, 1999	23		Wanda Schear	August 15, 2019	3
Ruth Wersal	July 20, 2000	22		Abriel Tellstrom	October 14, 2020	2
Denise Stefan	November 16, 2000	22		<b>Kitchen Helper</b>		
Jamie Kendall	September 18, 2003	19		Eileen Wheeler	April 26, 2021	2
Christine Nihart	September 2, 2009	13				
Jenny Swankier	January 24, 2011	12		<b>Custodians</b>		
Tandy Kibbler	August 11, 2014	8		Dale Pound	February 26, 2015	8
Cindi Troyna	October 5, 2015	7		Diane Loverink	September 8, 2020	2
Marla Adcock	December 9, 2015	7		Mark Trimble	January 23, 2023	0
Kim Parent	August 16, 2016	6		Jacob Trimble	March 13, 2023	0
Sara Smith	September 7, 2017	5				
Angela Hare	December 19, 2017	5		<b>Mechanic</b>		
Alyssa Troyna	March 19, 2018	5		Zach Larson		0
Tichelle Pound	March 22, 2021	2				
Jordan Sawatzky	November 8, 2021	1		<b>Bus Drivers</b>		
Angie Surber	September 6, 2022	0		Terri Datzman	September 16, 1999	23
Amber Whitebird	September 19, 2022	0		Larry Morrison	August 20, 2015	7
Bruce Schear	August 24, 2021	1		Flo Cichy	August 11, 2016	6
<b>District Computer Technician</b>				Ken Grabinski	October 1, 2018	4
Lori Sizenbach	September 21, 1995	27		Daniel Bye	September 23, 2019	3
				Sarah Dixon	August 7, 2020	2
<b>Secretaries</b>				Chris Stoppelman	March 14, 2022	1
Amanda Jones	March 21, 2005	18		Blair Conklin	January 6, 2023	0
Laura Flood	February 22, 2022	1				

**Quote Roger's Two Way Radio**

Phone: (218) 751-3077  
Fax: (218) 751-0508



No.: **12951**

102 Lincoln Avenue SE Bemidji, MN  
56601

Date: 12/19/2023

Prepared for: Prepared by: DeWayne Kvande Zach Larson (218) 812-9744 Account No.: 10340  
Remer Schools Phone: (218) 566-2351 316 Main Street East  
Remer, MN 56672 US

**Quantity Part Number Description UOM Sell Total**

**School Bus installation of 14 vehicles including antenna and coax. Programming for the mobiles, base stations, and portable radio is included in the Motorola quote.**

14.00 \$240.00 \$3,360.00  
Install dash mount radio into a School EA  
Bus or vehicle

14 \$18.50 \$259.00  
Coax kit 3/4" hole 14' RG58A/U, EA  
stranded center, NMO with Mini-U  
connector

14 760-870 MHz 3dB antenna with spring \$605.92 EA \$43.28 **Total for School Bus installations: \$4,224.92**

**Installation for base station radios including new antenna and labor. Will use current coax cable. Programming included in Motorola quote.**

2 \$171.00 \$342.00  
806-866 MHz 3dB Fiberglass Omni EA  
Antenna

3.00 Labor, Installation Base Station Installation labor \$313.50 HR \$104.50 **Total for base station installs: \$655.50**

268.00 \$4.35 \$1,165.80  
4 Trips - One way travel and mileage EA  
for 2 technicians

**Your Price: \$6,046.22**

**Total: \$6,046.22**

Prices are firm until 2/17/2024 Terms: Net 30

**Prepared by:** DeWayne Kvande, dkvande@rogerstwoway.com **Date:** 12/19/2023

**Accepted by: Date:** \_\_\_\_\_

This quote is the property of Roger's Two Way Radio and is provided for the sole purpose of purchasing products and services from Roger's Two Way Radio. This document may not be used as a bid specification in any way and should remain confidential. Freight charges are an estimate and the actual charges will be billed. If you have a freight account for shipping collect, please let us know.

quote - rtwr 1.rpt Printed: 12/19/2023 10:23:59AM Page 1



## Northland Community Schools - ISD 118

School Bus ARMER Radios

11/23/2022

11/23/2022

Northland Community Schools - ISD 118  
316 East Main Street  
Remer, MN 56672

RE: Motorola Quote for School Bus ARMER Radios  
Dear Zach Larson,

Motorola Solutions is pleased to present Northland Community Schools - ISD 118 with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide Northland Community Schools - ISD 118 with the best products and services available in the communications industry. Please direct any questions to Cyrus Pansch at [cpansch@rogerstwoway.com](mailto:cpansch@rogerstwoway.com).

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

DeWayne Kvande

Motorola Solutions Manufacturer's Representative

Billing Address:  
Northland Community Schools -  
ISD 118  
316 East Main Street  
Remer, MN 56672  
US

Quote Date:11/23/2022  
Expiration Date:01/22/2023  
Quote Created By:  
Cyrus Pansch  
cpansch@rogerstwoway.com

End Customer:  
Northland Community Schools - ISD 118  
Zach Larson  
zlarson@isd118.org  
218-812-9744

Contract: 20927 - MN DOT 209493

Line #	Item Number	Description	Qty	List Price	Contract Price	Disc \$	Sale Price	Ext. Sale Price
	APX™ 1500 Enhanced							
1	M36URS9PW1BN	APX1500 ENHANCED 7/800 MHZ MOBILE	14	\$1,932.32	\$1,337.76	\$594.56	\$1,337.76	\$18,728.64
1a	G24AX	ENH: 3 YEAR ESSENTIAL SVC	14	\$216.00	\$216.00	\$0.00	\$216.00	\$3,024.00
1b	GA00235AA	ADD: NO GPS ANTENNA NEEDED APX	14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1c	G66BF	ADD: DASH MOUNT O2 APXM	14	\$138.00	\$99.36	\$38.64	\$99.36	\$1,391.04
1d	B18CR	ADD: AUXILIARY SPKR 7.5 WATT APX	14	\$66.00	\$47.52	\$18.48	\$47.52	\$665.28
1e	GA00804AA	ADD: APX O2 CH (GREY)	14	\$541.00	\$389.52	\$151.48	\$389.52	\$5,453.28
1f	GA01339AA	ENH: SW P25 TRUNKING	14	\$1,177.00	\$847.44	\$329.56	\$847.44	\$11,864.16
1g	G444AH	ADD: APX CONTROL HEAD SOFTWARE	14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1h	W22BA	ADD: STD PALM MICROPHONE APX	14	\$79.00	\$56.88	\$22.12	\$56.88	\$796.32



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sale and Supply shall govern the purchase of the Products.

Line #	Item Number	Description	Qty	List Price	Contract Price	Disc \$	Sale Price	Ext. Sale Price
1i	G193AK	ADD: ADP ONLY (NON-P25 CAP COMPLIANT) (US ONLY)	14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1j	G175AD	ADD: ANT 3DB ELEVATED FEED 762-870	14	\$83.00	\$33.84	\$49.16	\$33.84	\$473.76
Product Services								
2	LSV00Q00202A	DEVICE PROGRAMMING	17	\$228.57	\$228.57	\$0.00	\$228.57	\$3,885.69
APX™ 1500 Enhanced								
3	M36URS9PW1BN	APX1500 ENHANCED 7/800 MHZ MOBILE	2	\$1,932.32	\$1,337.76	\$594.56	\$1,337.76	\$2,675.52
3a	G24AX	ENH: 3 YEAR ESSENTIAL SVC	2	\$216.00	\$216.00	\$0.00	\$216.00	\$432.00
3b	W665BF	ADD: BASE STATION OP APX	2	\$77.00	\$55.44	\$21.56	\$55.44	\$110.88
3c	GA00235AA	ADD: NO GPS ANTENNA NEEDED APX	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3d	G66BF	ADD: DASH MOUNT O2 APXM	2	\$138.00	\$99.36	\$38.64	\$99.36	\$198.72
3e	G142AD	ADD: NO SPEAKER APX	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3f	GA01056AA	ADD: SCHOOL SECURITY ENHANCEMENT PACKAGE	2	\$55.00	\$39.60	\$15.40	\$39.60	\$79.20
3g	GA00804AA	ADD: APX O2 CH (GREY)	2	\$541.00	\$389.52	\$151.48	\$389.52	\$779.04
3h	G89AC	ADD: NO RF ANTENNA NEEDED	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3i	GA01339AA	ENH: SW P25 TRUNKING	2	\$1,177.00	\$847.44	\$329.56	\$847.44	\$1,694.88
3j	G444AH	ADD: APX CONTROL HEAD SOFTWARE	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Line #	Item Number	Description	Qty	List Price	Contract Price	Disc \$	Sale Price	Ext. Sale Price
3k	G193AK	ADD: ADP ONLY (NON-P25 CAP COMPLIANT) (US ONLY)	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3l	W382AM	ADD: CONTROL STATION DESK GCAI MIC	2	\$186.00	\$133.92	\$52.08	\$133.92	\$267.84
	APX™ 900							
4	H92UCF9PW6AN	APX 900 7/800 MHZ MODEL 2 PORTABLE	1	\$1,973.92	\$1,366.56	\$607.36	\$1,366.56	\$1,366.56
4a	QA04096AA	ENH: P25 TRUNKING	1	\$1,177.00	\$847.44	\$329.56	\$847.44	\$847.44
4b	H122BY	ALT: 1/4- WAVE 7/800 STUBBY (PMAF4022A)	1	\$10.00	\$7.20	\$2.80	\$7.20	\$7.20
4c	QA05751AA	ADD: NO ENCRYPTION, CLEAR RADIO (NO ADP) (US ONLY)	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4d	H885BK	ADD: 3Y ESSENTIAL SERVICE	1	\$133.00	\$133.00	\$0.00	\$133.00	\$133.00
5	PMPN4577A	CHARGER,CHGR DESKTOP SINGLE UNIT IMPRES EXT PS EU	1	\$75.75	\$54.54	\$21.21	\$54.54	\$54.54
Subtotal								\$75,152.48
Total Discount Amount								\$20,223.49
<b>Grand Total</b>								<b>\$54,928.99(USD)</b>

**Notes:**

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



<b>Purchase Order Checklist</b>	
<b>Marked as PO/ Contract/ Notice to Proceed on Company Letterhead (PO will not be processed without this)</b>	
<b>PO Number/ Contract Number</b>	
<b>PO Date</b>	
<b>Vendor = Motorola Solutions, Inc.</b>	
<b>Payment (Billing) Terms/ State Contract Number</b>	
<b>Bill-To Name on PO must be equal to the <i>Legal</i> Bill-To Name</b>	
<b>Bill-To Address</b>	
<b>Ship-To Address (If we are shipping to a MR location, it must be documented on PO)</b>	
<b>Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO )</b>	
<b>PO Amount must be equal to or greater than Order Total</b>	
<b>Non-Editable Format (Word/ Excel templates cannot be accepted)</b>	
<b>Bill To Contact Name &amp; Phone # and EMAIL for customer accounts payable dept</b>	
<b>Ship To Contact Name &amp; Phone #</b>	
<b>Tax Exemption Status</b>	
<b>Signatures (As required)</b>	

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 410

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2022

Rev. 2023

## **410 FAMILY AND MEDICAL LEAVE POLICY**

***[Note: School districts are required by statute to have a policy addressing these issues.]***

### **I. PURPOSE**

The purpose of this policy is to provide for family and medical leave to school district employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under state law.

### **II. GENERAL STATEMENT OF POLICY**

The following procedures and policies regarding family and medical leave are adopted by the school district, pursuant to the requirements of the FMLA and consistent with the requirements of the Minnesota parenting leave laws.

### **III. DEFINITIONS**

A. "Covered active duty" means:

1. in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 United States Code section 101(a)(13)(B).

B. "Covered servicemember" means:

1. a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, and was discharged or released under conditions other than dishonorable, at any time during the period of five years preceding the first date the eligible employee takes FMLA leave to care for the covered veteran.

C. "Eligible employee" means an employee who has been employed by the school district for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling his or her Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited

with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked during the period of absence from work due to or necessitated by USERRA-covered service, the employee's pre-service work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless: (1) the break is occasioned by the employee's fulfillment of his or her USERRA-covered service obligation; or (2) a written agreement, including a collective bargaining agreement, exists concerning the school district's intention to rehire the employee after the break in service.

- D. "Military caregiver leave" means leave taken to care for a covered servicemember with a serious injury or illness.
  
- E. "Next of kin of a covered servicemember" means the nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered servicemember, all such family members shall be considered the covered servicemember's next of kin, and the employee may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember's only next of kin.
  
- F. "Outpatient status" means, with respect to a covered servicemember who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
  - 1. a military medical treatment facility as an outpatient; or
  - 2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
  
- G. "Qualifying exigency" means a situation where the eligible employee seeks leave for one or more of the following reasons:
  - 1. to address any issues that arise from a short-notice deployment (seven calendar days or less) of a covered military member;
  - 2. to attend military events and related activities of a covered military member;
  - 3. to address issues related to childcare and school activities of a covered military member's child;
  - 4. to address financial and legal arrangements for a covered military member;
  - 5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or his/her child;
  - 6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of

deployment;

7. to attend post-deployment activities related to a covered military member;
  8. to address care needs of a covered military member's parent who is incapable of self-care; and
  9. to address other events related to a covered military member that both the employee and school district agree is a qualifying exigency.
- H. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
1. inpatient care in a hospital, hospice, or residential medical care facility; or
  2. continuing treatment by a health care provider.
- I. "Spouse" means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.
- J. "Veteran" has the meaning given in 38 United States Code section 101.

#### **IV. LEAVE ENTITLEMENT**

- A. Twelve-week Leave under Federal Law
1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
    - a. birth of the employee's child and to care for such child;
    - b. placement of an adopted or foster child with the employee;
    - c. to care for the employee's spouse, son, daughter, or parent with a serious health condition;
    - d. the employee's serious health condition makes the employee unable to perform the functions of the employee's job; and/or
    - e. any qualifying exigency arising from the employee's spouse, son, daughter, or parent being on covered active duty, or notified of an impending call or order to covered active duty in the Armed Forces.
  2. For the purposes of this policy, "year" is defined as a rolling 12-month period measured backward from the date an employee's leave is to commence.

***[Note: An employer is permitted to choose any one of the following methods for determining the 12-month period in which the 12 weeks of FMLA leave entitlement occurs: (a) the calendar year; (b) any fixed 12-month leave year, such as a fiscal year, a year required by State law, or a year starting on an employee's anniversary date; (c) the 12-month period measured forward from the date any employee's first FMLA leave; or (d) a "rolling" 12-month period measured backward from the date an employee uses any FMLA leave. It is recommended, however, that school districts use the 12-month rolling measurement as it prevents employees from stacking 12-week leave entitlement that could occur if, for example, a calendar or fiscal year is utilized. Where a calendar, fiscal or similar period is used, an employee could use 12 weeks at the end of the period and then again at the beginning of the period, providing an entitlement to a leave of 24 consecutive weeks. If a school district changes its definition of a "year" in this policy, it must give employees notice of at least 60 days before implementing this change.]***

3. An employee's entitlement to FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12-month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short-term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
  - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and
  - b. in the case of a covered veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces and that manifested itself before or after the member became a veteran, and is:
    - (1) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
    - (2) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in

whole or in part, on the condition precipitating the need for military caregiver leave; or

- (3) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
  - (4) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.
6. Eligible spouses employed by the school district are limited to an aggregate of 12 weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by the school district does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to Paragraph IV.A.1.e. above.
7. Depending on the type of leave, intermittent or reduced schedule leave may be granted in the discretion of the school district or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis, based on their average hours worked per week. Where an intermittent or reduced schedule leave is foreseeable based on planned medical treatment, the school district may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.
8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If the school district has reason to doubt the validity of a health care provider's certification, it may require a second opinion at the school district's expense. If the opinions of the first and second health care providers differ, the school district may require certification from a third health care provider at the school district's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to the school district. When leave relates to an employee's spouse, son, daughter, parent, or covered servicemember being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph IV.A.1.e. above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to the school district of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to

provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of the school district, subject to and in coordination with the health care provider.

11. The school district may require that a request for leave under Paragraph IV.A.1.e. above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, the school district may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy, the school district will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health insurance coverage during the leave. An employee's failure to make necessary and timely contributions may result in termination of coverage. An employee who does not return to work after the leave may be required, in some situations, to reimburse the school district for the cost of the health plan premiums paid by it.
13. The school district may request or require the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent shall be responsible to develop directives and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

The school district shall comply with written notice requirements as set forth in federal regulations.

14. Employees returning from a leave permitted under this policy are eligible for reinstatement in the same or an equivalent position as provided by law. However, the employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave.

B. Twelve-week Leave under State Law

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed 12 weeks unless agreed to by the school district. ~~The employee may qualify if he or she has worked for the school district for at least 12 months and has worked an average number of hours per week equal to one-half of the full time equivalent during the 12-month period immediately preceding the leave.~~ This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by the school district so that the total leave does

not exceed 12 weeks, unless agreed to by the school district, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the employee. An employee who plans to take leave under this section must give the school district reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or adoption of a child, the leave must begin within 12 months of the birth or adoption; except that, in the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Servicemember Family Military Leave

1. An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered servicemember shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the servicemember. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a servicemember includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs IV.A. and IV.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered servicemember and ends 12 months after that date.
4. Eligible spouses employed by the school district are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered servicemember with a serious injury or illness.
5. The school district may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.
6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered servicemember and other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.
7. The provisions of Paragraphs IV.A.7., IV.A.10., IV.A.12., IV.A.13., and IV.A.14. above shall apply to leaves under this section.

**V. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES**

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.

- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than 20 percent of the workdays in the leave period may be required to:
  - 1. take leave for the entire period or periods of the planned medical treatment; or
  - 2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.
  
- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
  - 1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, the school district may require that the leave be continued until the end of the semester.
  - 2. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
  - 3. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, the school district may require the employee to continue taking leave until the end of the semester.
  - 4. If the school district requires an instructional employee to extend leave through the end of a semester as set forth in this paragraph, only the period of leave until the employee is ready and able to return to work shall be charged against the employee's FMLA leave entitlement. Any additional leave required by the school district to the end of the school term is not counted as FMLA leave but as an unpaid or paid leave, to the extent the instructional employee has accrued paid leave available and the school district shall maintain the employee's group health insurance and restore the employee to the same or equivalent job, including other benefits, at the conclusion of the leave.

**VI. OTHER**

- A. The provisions of this policy are intended to comply with applicable law, including the FMLA and applicable regulations. Any terms used from the FMLA will have the same meaning as defined by the FMLA and/or applicable regulations. To the extent that this policy is ambiguous or contradicts applicable law, the language of the applicable law will prevail.
  
- B. The requirements stated in the collective bargaining agreement between employees in a certified collective bargaining unit and the school district regarding family and medical leaves (if any) shall be followed.

**VII. DISSEMINATION OF POLICY**

- A. A poster prepared by the U.S. Department of Labor summarizing the major provisions of the Family and Medical Leave Act and informing employees how to file a complaint shall be conspicuously posted in each school district building in areas accessible to employees and applicants for employment.
- B. This policy will be reviewed at least annually for compliance with state and federal law.

**Legal References:** Minn. Stat. §§ 181.940-181.944 (Parenting Leave and Accommodations)  
10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law)  
29 U.S.C. § 2601 *et seq.* (Family and Medical Leave Act)  
38 U.S.C. § 101 (Definitions)  
29 C.F.R. Part 825 (Family and Medical Leave Act)

**Cross References:** ~~MSBA School Law Bulletin "M" (Licensed and Non-Licensed School District Employee Leave)~~ None

Adopted: 12/3/97 *Independent School District #118 Policy 614.1*  
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Revised: 1/20/00, 8/15/02, 10/04, 9/16/08, 10/1/20  
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## **614.1 INDIAN POLICIES AND PROCEDURES (IPP's) REGARDING STUDENTS RESIDING ON INDIAN LANDS**

### Indian Policies and Procedures

ISD# 118 School District

2023-2024 School Year

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It is the intent of the ISD# 118 School District that all Indian children of school age have equal access to all programs, services and activities offered within the school district. To this end, the ISD# 118 School District will consult with local Tribes and parents of Indian children in the planning and development of Indian Policies and Procedures (IPPs), general education programs, and activities. These policies and procedures will be reviewed annually, and revisions will be made within 90 days of the determination that requirements are not being adequately met.

### **ATTESTATIONS**

The ISD# 118 School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY 2025 Impact Aid application.

The ISD# 118 School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY 2025 Impact Aid application.

### **Indian Policies and Procedures**

The following Indian policies and procedures become effective upon school board approval.

**POLICY 1:** The LEA will disseminate relevant applications, evaluations, program plans and information related to the LEA's education program and activities with sufficient advance notice to allow tribes and parents of Indian children the opportunity to review and make recommendations. [34CFR222.94(a)(1)]

**Procedure 1:** The LEA will disseminate, as soon as reasonably possible after such information becomes available, but not later than 2 weeks in advance of any meeting, by phone, mail, and email to Indian parents and Tribes a copy of the following documents:

- Impact Aid FY 2025 application;
- Assessment/Evaluation of Equal Participation in all Educational Programs;

- Indian Policies Procedures (IPPs);
- Any Plans for District education programs;
- Other (LEA may specify other documents as a part of your consultation process).

Parents of Indian children, Tribes and the public will be given notice of any and all meetings at least 2 weeks in advance related to the above documents, Including IPPs by phone, mail and email. This will allow parents of Indian children and tribes the time to review and provide comments on all documents and information received.

**POLICY (2):** The ISD# 118 School District will provide an opportunity for the Leech Lake Band of Ojibwe Tribe and parents of Indian children to provide their views on the District's educational program and activities, including recommendations on the needs of their children and on how the District may help those children realize the benefits of the educational programs and activities. [34CFR222 .94(a)(2)] As part of requirement, the LEA will-

(i) Notify Tribes and the parents of Indian children of the opportunity to submit comments and recommendations, considering the Tribe's preference for method of communication, and

(ii) Modify the method of and time for soliciting Indian views, if necessary, to ensure the maximum participation of Tribes and parents of Indian children.

**Procedure 2:**

2.1 The LEA will make the following opportunities available for parents of Indian Children and Tribes to provide input on the educational program and activities:

- The ISD#118 School District will mail and email parents of Indian Children and Tribes a questionnaire requesting their input and recommendations during the ISD #118 quarter one school year and will hold an annual meeting during the ISD #118 school year quarter two, where such commentary may be reviewed by parents of Indian Children and Tribes.

2.2 Indian parents and Tribes will be given notice of any and all meetings by referred questionnaire to be disseminated by phone, mail and email in the ISD #118 quarter two school year.

2.3 The Leech Lake Band of Ojibwe Tribe prefers all communication with the Tribe and the parents of Indian children be disseminated via phone, mail and email.

Once the preferred method of communication has been decided, the Tribe and parents of Indian children communication method will be used throughout the consultation process. Any changes to the method will happen through additional consultation with Tribes and parents. The LEA will, to the greatest extent possible, take the Tribe's preferred method of communication into consideration for all correspondence with the Tribe and the parents of Indian children.

2.4 If the consultation participation by parents of Indian children and Tribes is low, the ISD#118 School District will re-evaluate its consultation process. Specifically, the ISD#118 School District will take the following measures to improve or enhance participation:

- Consult with parents of Indian children and tribes
- Change communication method

- Change time of meeting

POLICY (3): The ISD#118 School District will, at least annually, assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities. [34CFR222.94(a)(3)] As part of this requirement, the LEA will:

- (i) Share relevant information related to Indian children's participation in the LEA's education program and activities with Tribes and parents of Indian children; and
- (ii) Allow Tribes and parents of Indian children the opportunity and time to review and comment on whether Indian children participate on an equal basis with non-Indian children.

**Procedure 3:**

3.1 The ISD# 118 School District will take the following measures to annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities.

3.2 The ISD# 118 School District shall annually calculate from its records the ratio of Indian children compared to non-Indian children participating in all academic and co-curricular programs.

3.3 The ISD #118 School District will disseminate its assessment of Indian children participation compared to non-Indian children and any other related data with the parents of Indian children and Tribes by phone, mail, and email. This information will be shared at least 1 week in advance of any meeting to discuss the extent to which Indian children participate with non-Indian children.

3.4 Parents of Indian children, Tribes and other interested parties may express their views on participation through the following ways:

- The ISD #118 School District will accept comments, recommendations or feedback on equal participation by the tribe and the parents of Indian children through direct communication with the ISD #118 School District, at all monthly school board meetings or at all quarterly Local Indian Education Committee meetings.

3.5 If it is determined that there are gaps in Indian participation in the educational program or activities, the ISD# 118 School Board in consultation with the Indian Education Committee, Tribes and the parents of Indian children, will modify its education program in such a way as to improve Indian participation.

POLICY (4): The ISD# 118 School District will modify the IPPs if necessary, based upon the results of any assessment or input described in this document. [34CRF222.94(a)(4)]

**Procedure 4:**

4.1 The ISD #118 School Board will schedule a meeting in December and January to discuss the content of the IPPs, equal participation, and educational program and activities. Parents of Indian children and Tribes will be notified via phone, mail, and email regarding these meetings and their ability to submit comment.

4.2 The ISD #118 School Board and The Indian Education Committee will evaluate all recommendations for changes to these IPPs.

4.3 The ISD #118 School Board and The Indian Education Committee will decide on all recommended revisions to these IPPs.

4.4 Any changes by the ISD#118 School Board will become effective immediately upon adoption by the ISD #118 School Board.

4.5 The ISD #118 School District will disseminate copies of the revised IPPs to the Tribe and parents of Indian children by mail and email within 30 days of adoption by the ISD #118 School Board.

**POLICY (5):** The ISD#118 School District will respond at least annually in writing to comments and recommendations made by Tribes or parents of Indian children, and disseminate the responses to the tribe and parents of Indian children prior to the submission of the IPPs by the LEA. [34CRF222 .94(a)(5)]

**POLICY (5):** The ISD# 118 School District will respond at least annually in writing to comments and recommendations made by Tribes or parents of Indian children, and disseminate the responses to the Tribe and parents of Indian children prior to the submission of the IPPs by the LEA. [34CRF222 .94(a)(5)]

**Procedure 5:**

5.1 The ISD #118 School District will annually keep track of and assemble all comments and suggestions received through the various consultation processes by digital data tracking and documentation storage.

5.2 The ISD #118 School District will at least annually respond in writing to comments and recommendations made by Tribes, or parents of Indian children, and disseminate the responses to all parties by phone, mail and email prior to the submission of the IPPs by the ISD #118 School District.

**POLICY (6):** The ISD# 118 School District will provide a copy of the IPPs annually to the affected Tribe or Tribes. [34CR F222.94 (a)(6)]

**Procedure 6**

6.1 The ISD#118 School District will annually provide a copy of the current Indian Policies and Procedures to the Leech Lake Band of Ojibwe tribe (s) by mail and email prior to submitting the Impact Aid Application.

Board Approval Date: DECEMBER 20, 2023

Date: \_\_\_\_\_

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 416

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2023 (Dec.)

## **416 DRUG, ALCOHOL, AND CANNABIS TESTING**

***[Note: Drug, alcohol, and cannabis testing of school bus drivers and applicants is mandatory under federal law. The mandatory testing is described under Part III. of the policy. Drug and alcohol testing of other employees or drug and alcohol testing of school bus drivers beyond that mandated by federal law is optional and can be done under state law only if a policy containing provisions, such as the provisions of Part IV. of this policy, is adopted. Cannabis testing of school employees and school bus drivers shall conform to federal and Minnesota law. To preserve the right to request or require school district employees who are not bus drivers and applicants to undergo cannabis testing or drug and/or alcohol testing or to require bus drivers to submit to testing that is not federally mandated, a school district should adopt Part IV. as part of its drug and alcohol testing policy.]***

### **I. PURPOSE**

- A. The school board recognizes the significant problems created by drug, alcohol, and cannabis use in society in general, and the public schools in particular. The school board further recognizes the important contribution that the public schools have in shaping the youth of today into the adults of tomorrow.
- B. The school board believes that a work environment free of drug, alcohol, and cannabis use will be not only safer, healthier, and more productive but also more conducive to effective learning. To provide such an environment, the purpose of this policy is to provide authority so that the school board may require all employees and/or job applicants to submit to drug, alcohol, and cannabis testing in accordance with the provisions of this policy and as provided in federal law and Minnesota Statutes, sections 181.950-181.957.

### **II. GENERAL STATEMENT OF POLICY**

- A. All school district employees and job applicants whose positions require a commercial driver's license will be required to undergo drug and alcohol testing and cannabis testing in accordance with federal law and the applicable provisions of this policy. The school district also may request or require that drivers submit to drug and alcohol testing and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- B. The school district may request or require that any school district employee or job applicant, other than an employee or applicant whose position requires a commercial driver's license, submit to drug and alcohol testing and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- C. The use, possession, sale, purchase, transfer, or dispensing of any drugs not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of drugs that are not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is also

prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of drugs that are not medically prescribed are prohibited from entering or remaining on school district property.

- D. The use, possession, sale, purchase, transfer, or dispensing of alcohol or cannabis is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of alcohol or cannabis is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of alcohol or cannabis are prohibited from entering or remaining on school district property.
- E. Any employee who violates this section shall be subject to discipline that includes, but is not limited to, immediate suspension without pay and immediate discharge.
- F. The school district may discipline, discharge, or take other adverse personnel action against an employee for cannabis flower, cannabis product, lower-potency hemp edible, or hemp-derived consumer product use, possession, impairment, sale, or transfer while an employee is working, on school district premises, or operating a school district vehicle, machinery, or equipment as follows:
  - 1. if, as the result of consuming cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product, the employee does not possess that clearness of intellect and control of self that the employee otherwise would have;
  - 2. if cannabis testing verifies the presence of cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product following a confirmatory test;
  - 3. as provided in the school district's written work rules for cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products and cannabis testing, provided that the rules are in writing and in a written policy that contains the minimum information required by section 181.952; or
  - 4. as otherwise authorized or required under state or federal law or regulations, or if a failure to do so would cause the school district to lose a monetary or licensing-related benefit under federal law or regulations.

### **III. FEDERALLY MANDATED DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS**

#### **A. General Statement of Policy**

All persons subject to commercial driver's license requirements shall be tested for alcohol, cannabis (including medical cannabis), cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

#### **B. Definitions**

- 1. "Actual Knowledge" means actual knowledge by the school district that a driver has used alcohol or controlled substances based on: (a) direct observation of

the employee's use (not observation of behavior sufficient to warrant reasonable suspicion testing); (b) information provided by a previous employer; (c) a traffic citation; or (d) an employee's admission, except when made in connection with a qualified employee self-admission program.

2. "Alcohol Screening Device" (ASD) means a breath or saliva device, other than an Evidential Breath Testing Device (EBT), that is approved by the National Highway Traffic Safety Administration and placed on its Conforming Products List for such devices.
3. "Breath Alcohol Technician" (BAT) means an individual who instructs and assists individuals in the alcohol testing process and who operates the EBT.
4. "Commercial Motor Vehicle" (CMV) includes a vehicle that is designed to transport 16 or more passengers, including the driver.
5. "Designated Employer Representative" (DER) means an employee authorized by the school district to take immediate action to remove employees from safety-sensitive duties, or cause employees to be removed from these covered duties, and to make required decisions in the testing and evaluation process. The DER receives test results and other communications for the school district.
6. "Department of Transportation" (DOT) means United States Department of Transportation.
7. "Direct Observation" means observation of alcohol or controlled substances use and does not include observation of employee behavior or physical characteristics sufficient to warrant reasonable suspicion testing.
8. "Driver" is any person who operates a CMV, including full-time, regularly employed drivers, casual, intermittent, or occasional drivers, leased drivers, and independent owner-operator contractors.
9. "Evidential Breath Testing Device" (EBT) means a device approved by the National Highway Traffic Safety Administration for the evidentiary testing of breath for alcohol concentration and placed on its Conforming Products List for such devices.
10. "Licensed Medical Practitioner" means a person who is licensed, certified, and/or registered, in accordance with applicable Federal, State, local, or foreign laws and regulations, to prescribe controlled substances and other drugs.
11. "Medical Review Officer" (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by the school district's drug testing program and for evaluating medical explanations for certain drug tests.
12. "Refusal to Submit" (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver's provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a

determination has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed by the school district or the collector; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre-employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because he or she has left before it commences is not deemed to have refused to submit to testing.

13. "Safety-Sensitive Functions" are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work and all responsibility for performing work, and include such functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing, repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.
14. "Screening Test Technician" (STT) means anyone who instructs and assists individuals in the alcohol testing process and operates an ASD.
15. "Stand Down" means the practice of temporarily removing an employee from performing safety-sensitive functions based only upon a laboratory report to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated test, or a substituted test before the MRO completes the verification process.
16. "Substance Abuse Professional" (SAP) means a qualified person who evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

C. Policy and Educational Materials

***[Note: Federal regulations require that school districts provide materials to bus drivers explaining the school district's policies and procedures and the federal requirements with respect to the mandatory drug and alcohol testing of bus drivers. 49 Code of Federal Regulations, section 382.601. Most of the required information is contained within this model policy. Additional materials to be provided to employees are described in Paragraph 2. of Section C.]***

1. The school district shall provide a copy of this policy and procedures to each driver prior to the start of its alcohol and drug testing program and to each driver subsequently hired or transferred into a position requiring driving of a CMV.

2. The school district shall provide to each driver information required under Title 49 of the Code of Federal Regulations, including information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or controlled substance problem (the driver's or a coworker's); and available methods of intervening when an alcohol or controlled substance problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.
3. The school district shall provide written notice to representatives of employee organizations that the information described above is available.
4. The school district shall require each driver to sign a statement certifying that the driver received a copy of the policy and materials. This statement should be in the form of Attachment A to this policy. The school district will maintain the original signed certificate and will provide a copy to the driver if the driver so requests.

***[Note: The federal regulations require a school district to obtain a signed statement from each driver certifying that he or she received a copy of these materials. 49 Code of Federal Regulations, section 382.601(d). The original signed certificate must be maintained by the school district and a copy may be provided to the driver.]***

D. Alcohol and Controlled Substances Testing Program Manager

***[Note: School districts are required by federal regulations to designate a person to answer driver questions about the policy and the education materials described in Section C. above and to notify the drivers of the designation. 49 Code of Federal Regulations, section 382.601(b)(1).]***

1. The program manager will coordinate the implementation, direction, and administration of the alcohol and controlled substances testing policy for bus drivers. The program manager is the principal contact for the collection site, the testing laboratory, the MRO, the BAT, the SAP, and the person submitting to the test. Employee questions concerning this policy shall be directed to the program manager.
2. The school district shall designate a program manager and provide written notice of the designation to each driver along with this policy.

E. Specific Prohibitions for Drivers

***[Note: The specific prohibitions for drivers are contained, in large part, in 49 Code of Federal Regulations, sections 382.201-382.215.]***

1. Alcohol Concentration. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater. Drivers who test greater than 0.04 will be taken out of service and will be subject to evaluation by a professional and retesting at the driver's expense.
2. Alcohol Possession. No driver shall be on duty or operate a CMV while the driver possesses alcohol.

3. On-Duty Use. No driver shall use alcohol while performing safety-sensitive functions.
4. Pre-Duty Use. No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.
5. Use Following an Accident. No driver required to take a post-accident test shall use alcohol for eight (8) hours following the accident, or until the driver undergoes a post-accident alcohol test, whichever occurs first.
6. Refusal to Submit to a Required Test. No driver shall refuse to submit to an alcohol or controlled substances test required by post-accident, random, reasonable suspicion, return-to-duty, or follow-up testing requirements. A verified adulterated or substituted drug test shall be considered a refusal to test.
7. Use of Controlled Substances. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to instructions (which have been presented to the school district) from a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance does not adversely affect the driver's ability to safely operate a CMV. Controlled substance includes medical cannabis, regardless of whether the driver is enrolled in the state registry program.
8. Positive, Adulterated, or Substituted Test for Controlled Substance. No driver shall report for duty, remain on duty, or perform a safety-sensitive function if the driver tests positive for controlled substances, including medical cannabis, or has adulterated or substituted a test specimen for controlled substances.
9. General Prohibition. Drivers are also subject to the general policies and procedures of the school district that prohibit possession, transfer, sale, exchange, reporting to work under the influence of drugs or alcohol, and consumption of drugs or alcohol while at work or while on school district premises or operating any school district vehicle, machinery, or equipment.

F. Other Alcohol-Related Conduct

***[Note: Consequences for drivers engaging in alcohol-related conduct are described in the federal regulations. 49 Code of Federal Regulations, section 382.505.]***

No driver found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform safety-sensitive functions for at least twenty-four (24) hours following administration of the test. The school district will not take any action under this policy other than removal from safety-sensitive functions based solely on test results showing an alcohol concentration of less than 0.04 but may take action otherwise consistent with law and the policies of the school district.

G. Prescription Drugs/Cannabinoid Products

A driver shall inform the driver's supervisor if at any time the driver is using a controlled substance pursuant to a physician's prescription. The physician's instructions shall be presented to the school district upon request. Use of a prescription drug shall be allowed if the physician has advised the driver that the prescribed drug will not adversely affect

the driver's ability to safely operate a CMV. Use of medical cannabis is prohibited notwithstanding the driver's enrollment in the patient registry. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for cannabis. MROs will verify a drug test confirmed as positive, even if a driver claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.

H. Testing Requirements

**[Note: School districts must utilize the U.S. DOT Drug & Alcohol Clearinghouse ("Clearinghouse") to conduct pre-employment queries, annual queries, and reports regarding CDL holders who operate CMVs on public roads (including school bus drivers) and who are covered by the Federal Motor Carrier Safety Administration (FMCSA) Drug and Alcohol Testing Program. In addition to utilizing the Clearinghouse, school districts must continue to comply with the alcohol and controlled substance testing required under Title 49 of the Federal Regulations.]**

1. Pre-Employment Testing

**[Note: 49 Code of Federal Regulations, section 382.301 details the requirements for pre-employment testing.]**

- a. A driver applicant shall undergo testing for [alcohol and] controlled substances, including medical cannabis, before the first time the driver performs safety-sensitive functions for the school district.

**[Note: A school district is permitted, but not required, to conduct pre-employment testing for the use of alcohol. If a school district elects to require pre-employment testing for alcohol, it should include the bracketed text in Subparagraph a., above, and test all applicants uniformly.]**

- b. Tests shall be conducted only after the applicant has received a conditional offer of employment.
- c. To be hired, the applicant must test negative and must sign an agreement in the form of Attachment B to this policy, authorizing former employers to release to the school district all information on the applicant's alcohol tests with results of blood alcohol concentration of 0.04 or higher, or verified positive results for controlled substances, including medical cannabis, or refusals to be tested (including verified adulterated or substituted drug test results), or any other violations of DOT agency drug and alcohol testing regulations, or, if the applicant violated the testing regulations, documentation of the applicant's successful completion of DOT return-to-duty requirements (including follow-up tests), within the preceding two (2) years.

**[Note: Federal regulations require school districts to inquire about, obtain, and review alcohol and controlled substances information from prior employers pursuant to a driver's written authorization, prior to the time a driver performs safety-sensitive functions, if feasible. 49 Code of Federal Regulations, section 382.413, and 49 Code of Federal Regulations, section 40.25. If not feasible, school districts must not permit the employee to perform safety-sensitive functions for more**

**than thirty (30) days from the date a safety-sensitive function was performed unless the school districts make good faith efforts to obtain the information and to make a record of those efforts to be retained in the driver's qualification file.]**

- d. The applicant also must be asked whether he or she has tested positive, or refused to test, on any pre-employment drug or alcohol test administered by an employer to which the employee, during the last two (2) years, applied for, but did not obtain, safety-sensitive transportation work covered by DOT testing rules.
- e. Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to obtain information about whether the driver (1) has a verified positive, adulterated, or substituted controlled substances test result; (2) has an alcohol confirmation test with a concentration of 0.04 or higher; (3) has refused to submit to a test in violation of federal law; or (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law. The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query (see Attachment C to this policy). The school district shall retain the consent for three (3) years from the date of the query.

23. Post-Accident Testing

**[Note: 49 Code of Federal Regulations, section 382.303, governs post-accident testing of drivers.]**

- a. As soon as practicable following an accident involving a CMV, the school district shall test the driver for alcohol and controlled substances, including medical cannabis, if the accident involved the loss of human life or if the driver receives a citation for a moving traffic violation arising from an accident which results in bodily injury or disabling damage to a motor vehicle.
- b. Drivers should be tested for alcohol use within two (2) hours and no later than eight (8) hours after the accident.
- c. Drivers should be tested for controlled substances, including medical cannabis, no later than thirty-two (32) hours after the accident.
- d. A driver subject to post-accident testing must remain available for testing, or shall be considered to have refused to submit to the test.
- e. If a post-accident alcohol test is not administered within two (2) hours following the accident, the school district shall prepare and maintain on file a record stating the reasons the test was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours.
- f. If a post-accident alcohol test is not administered within eight (8) hours

following the accident or a post-accident controlled substances test is not administered within thirty-two (32) hours following the accident, the school district shall cease attempts to administer the test, and prepare and maintain on file a record stating the reasons for not administering the test.

- g. The school district shall report drug and alcohol program violations to the Clearinghouse as required under federal law.

34. Random Testing

***[Note: 49 Code of Federal Regulations, section 382.305 governs random testing of drivers.]***

- a. The school district shall conduct tests on a random basis at unannounced times throughout the year, as required by the federal regulations.

***[Note: The Federal Highway Administration (FHWA) set the random alcohol selection and testing rate at 10% of the average number of driver positions and evaluates this minimum percentage each year. School districts can elect to stay at the 1998 level of 25% (or a higher percentage) if they do not want to monitor the minimum annual percentage rate set by the FHWA. The random controlled substances selection and testing rate has remained at 50% each year and has not been lowered to 25% as is possible under the regulations.]***

- b. The school district shall test for alcohol at a minimum annual percentage rate of 10% of the average number of driver positions, and for controlled substances, including medical cannabis, at a minimum annual percentage of 50%.
- c. The school district shall adopt a scientifically valid method for selecting drivers for testing, such as random number table or a computer-based random number generator that is matched with identifying numbers of the drivers. Each driver shall have an equal chance of being tested each time selections are made. Each driver selected for testing shall be tested during the selection period.
- d. Random tests shall be unannounced. Dates for administering random tests shall be spread reasonably throughout the calendar year.
- e. Drivers shall proceed immediately to the collection site upon notification of selection; provided, however, that if the driver is performing a safety-sensitive function, other than driving, at the time of notification, the driver shall cease to perform the function and proceed to the collection site as soon as possible.

45. Reasonable Suspicion Testing

***[Note: 49 Code of Federal Regulations, section 382.307 governs reasonable suspicion testing of drivers.]***

- a. The school district shall require a driver to submit to an alcohol test and/or controlled substances, including medical cannabis, test when a supervisor or school district official, who has been trained in accordance

with the regulations, has reasonable suspicion to believe that the driver has used alcohol and/or controlled substances, including medical cannabis, on duty, within four (4) hours before coming on duty, or just after the period of the work day. The test shall be done as soon as practicable following the observation of the behavior indicative of the use of controlled substances or alcohol.

- b. The reasonable suspicion determination must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech, or body odors. The required observations for reasonable suspicion of a controlled substances violation may include indications of the chronic and withdrawal effects of controlled substances.
- c. Alcohol testing shall be administered within two (2) hours following a determination of reasonable suspicion. If it is not done within two (2) hours, the school district shall prepare and maintain a record explaining why it was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours. If an alcohol test is not administered within eight (8) hours following the determination of reasonable suspicion, the school district shall cease attempts to administer the test and state in the record the reasons for not administering the test.
- d. The supervisor or school district official who makes observations leading to a controlled substances reasonable suspicion test shall make and sign a written record of the observations within twenty-four (24) hours of the observed behavior or before the results of the drug test are released, whichever is earlier.

***[Note: 49 Code of Federal Regulations, sections 382.309, 40.23(d), and 40.305 govern return-to-duty testing.]***

- 56. Return-To-Duty Testing. A driver found to have violated this policy shall not return to work until an SAP has determined the employee has successfully complied with prescribed education and/or treatment and until undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a confirmed negative result for the use of controlled substances. The school district is not required to return a driver to safety-sensitive duties because the driver has met these conditions; this is a personnel decision subject to collective bargaining agreements or other legal requirements.

***[Note: 49 Code of Federal Regulations, sections 382.311, 40.307, and 40.309 govern follow-up testing.]***

- 67. Follow-Up Testing. When an SAP has determined that a driver is in need of assistance in resolving problems with alcohol and/or controlled substances, the driver shall be subject to unannounced follow-up testing as directed by the SAP for up to sixty (60) months after completing a treatment program.

- 78. Refusal to Submit and Attendant Consequences

***[Note: Consequences for refusals to submit to required drug and alcohol tests are addressed generally in 49 Code of Federal Regulations, sections 40.191, 40.261, and 382.211. They are more specifically***

**addressed in 49 Code of Federal Regulations, sections 382.501-382.507 and in 49 United States Code, section 521(b).]**

- a. A driver or driver applicant may refuse to submit to drug and alcohol testing.
- b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 United States Code, section 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.
- c. A driver applicant who refuses to submit to testing shall be disqualified from further consideration for the conditionally offered position.
- d. An employee who refuses to submit to testing shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If an employee is offered an opportunity to return to a DOT safety-sensitive duty, the employee will be evaluated by an SAP and must submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.
- e. Drivers or driver applicants who refuse to submit to required testing will be required to sign Attachment DE to this policy.

I. Testing Procedures

1. Drug Testing

***[Note: The Federal Drug Testing Custody and Control Form (CCF) must be used to document every urine collection required by the DOT drug testing program. 49 Code of Federal Regulations, section 40.45.]***

- a. Drug testing is conducted by analyzing a donor's urine specimen. Split urine samples will be collected in accordance with federal regulations. The donor will provide a urine sample at a designated collection site. The collection site personnel will then pour the sample into two sample bottles, labeled "primary" and "split," seal the specimen bottles, complete the chain of custody form, and prepare the specimen bottles for shipment to the testing laboratory for analysis. The specimen preparation shall be conducted in sight of the donor.
- b. If the donor is unable to provide the appropriate quantity of urine, the collection site person shall instruct the individual to drink up to forty (40) ounces of fluid distributed reasonably through a period of up to three (3) hours to attempt to provide a sample. If the individual is still unable to provide a complete sample, the test shall be discontinued and the school district notified. The DER shall refer the donor for a medical evaluation to determine if the donor's inability to provide a specimen is genuine or constitutes a refusal to test. For pre-employment testing, the school district may elect to not have a referral made, and revoke the employment offer.

- c. Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the DER. If the results are negative, the school district is informed and no further action is necessary. If the test result is confirmed positive, adulterated, substituted, or invalid, the MRO shall give the donor an opportunity to discuss the test result. The MRO will contact the donor directly, on a confidential basis, to determine whether the donor wishes to discuss the test result. The MRO shall notify each donor that the donor has seventy-two (72) hours from the time of notification in which to request a test of the split specimen at the donor's expense. No split specimen testing is done for an invalid result.
- d. If the donor requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor's failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.
- e. If, after making reasonable efforts and documenting those efforts, the MRO is unable to reach the donor directly, the MRO must contact the DER who will direct the donor to contact the MRO. If the DER is unable to contact the donor, the donor will be suspended from performing safety-sensitive functions.
- f. The MRO may confirm the test as a positive without having communicated directly with the donor about the test results under the following circumstances:
  - (1) The donor expressly declines the opportunity to discuss the test results;
  - (2) The donor has not contacted the MRO within seventy-two (72) hours of being instructed to do so by the DER; or
  - (3) The MRO and the DER, after making and documenting all reasonable efforts, have not been able to contact the donor within ten (10) days of the date the confirmed test result was received from the laboratory.

2. Alcohol Testing

***[Note: The DOT Alcohol Testing Form (ATF) must be used for every DOT***

**alcohol test. 49 Code of Federal Regulations, section 40.225.]**

- a. The federal alcohol testing regulations require testing to be administered by a BAT using an EBT or an STT using an ASD. EBTs and ASDs can be used for screening tests but only EBTs can be used for confirmation tests.
- b. Any test result less than 0.02 alcohol concentration is considered a “negative” test.
- c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor’s inability to provide a breath sample is genuine or constitutes a refusal to test.
- d. If the screening test results show alcohol concentration of 0.02 or higher, a confirmatory test conducted on an EBT will be required to be performed between fifteen (15) and thirty (30) minutes after the completion of the screening test.
- e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

- 1. All drivers and driver applicants subject to the controlled substances testing provisions of this policy who receive a confirmed positive test result for the use of controlled substances have the right to request, at the driver’s or driver applicant’s expense, a confirming retest of the split urine sample. If the confirming retest is negative, no adverse action will be taken against the driver, and a driver applicant will be considered for employment.

***[Note: The limitation on discharge in Paragraph 2., below, is contained solely in Minnesota law. State law is preempted by federal laws and regulations as it relates to drivers of commercial motor vehicles (such as bus drivers). See Minnesota Statutes section 221.031, ~~subdivision~~Subd. 10. Nevertheless, school districts may decide to comply with the state law requirements for various reasons (such as to treat all school district employees equally since employees subject to testing only under state law are accorded these additional rights). Consultation with the school district’s legal counsel is recommended.]***

- 2. The school district will not discharge a driver who, for the first time, receives a confirmed positive drug or alcohol test UNLESS:
  - a. The school district has first given the employee an opportunity to participate in, at the employee’s own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with the SAP; and
  - b. The employee refuses to participate in the recommended program, or fails to successfully complete the program as evidenced by withdrawal before its completion or by a positive test result on a confirmatory test

after completion of the program.

- c. This limitation on employee discharge does not bar discharge of an employee for reasons independent of the first confirmed positive test result.

K. Testing Laboratory

The testing laboratory for controlled substances will be [***name, address, telephone number***], which is a laboratory certified by the Department of Health and Human Services – SAMHSA to perform controlled substances testing pursuant to federal regulations.

L. Confidentiality of Test Results

All alcohol and controlled substances test results and required records of the drug and alcohol testing program are considered confidential information under federal law and private data on individuals as that phrase is defined in Minnesota Statutes, Chapter 13. Any information concerning the individual’s test results and records shall not be released without written permission of the individual, except as provided for by regulation or law.

M. Recordkeeping Requirements and Retention of Records

- 1. The school district shall keep and maintain records in accordance with the federal regulations in a secure location with controlled access.

***[Note: The federal recordkeeping requirements for school districts are detailed in the federal regulations, 49 Code of Federal Regulations, sections 382.401 et seq. and 40.331. The DOT publishes a guide to the recordkeeping requirements of mandatory drug and alcohol testing for persons with a commercial driver’s license as part of its Alcohol & Drugs: DOT Compliance Manual.]***

- 2. The required records shall be retained for the following minimum periods:

Basic records	5 years
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“Basic records” includes records of: (a) alcohol test results with concentration of 0.02 or greater; (b) verified positive drug test results; (c) refusals to submit to required tests (including substituted or adulterated drug test results); (d) SAP reports; (e) all follow-up tests and schedules for follow-up tests; (f) calibration documentation; (g) administration of the testing programs; and (h) each annual calendar year summary.

Information obtained from previous employers	3 years
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Alcohol and controlled substance collection procedures	2 years
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Negative and cancelled controlled substance tests	1 year
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Alcohol tests with less than 0.02 concentration	1 year
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Education and training records	indefinite
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“Education and training records” must be maintained while the individuals perform the functions which require training and for the two (2) years after ceasing to perform those functions.

3. Personal Information

Personal information about all individuals who undergo any required testing under this policy will be shared with the U.S. DOT Drug & Alcohol Clearinghouse ("Clearinghouse") as required under federal law, including:

- a. The name of the person tested;
- b. Any verified positive, adulterated, or substituted drug test result;
- c. Any alcohol confirmation test with a BAC concentration of 0.04 or higher;
- d. Any refusal to submit to any test required hereunder;
- e. Any report by a supervisor of actual knowledge of use as follows
  - i. Any on-duty alcohol use;
  - ii. Any pre-duty alcohol use;
  - iii. Any alcohol use following an accident; and
  - iv. Any controlled substance use.
- f. Any report from a substance abuse professional certifying successful completion of the return-to-work process;
- g. Any negative return-to-duty test; and
- h. Any employer's report of completion of follow-up testing.

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

1. Removal. The school district shall remove a driver who has engaged in prohibited conduct from safety-sensitive functions. A driver shall not be permitted to return to safety-sensitive functions until and unless the return-to-duty requirements of federal DOT regulations have been completed.
2. Referral, Evaluation, and Treatment
  - a. A driver or driver applicant who has engaged in prohibited conduct shall be provided a listing of SAPs readily available to the driver or applicant and acceptable to the school district.

***[Note: Subparagraphs b. and c., below, are based on the provisions of 49 Code of Federal Regulations, section 40.289.]***

- b. If the school district offers a driver an opportunity to return to a DOT

safety-sensitive duty following a violation, the driver must be evaluated by an SAP and the driver is required to successfully comply with the SAP's evaluation recommendations (education, treatment, follow-up evaluation(s), and/or ongoing services). The school district is not required to provide an SAP evaluation or any subsequent recommended education or treatment.

***[Note: School districts are not required to comply with state law governing drug and alcohol testing when the individuals are subject to the federal laws and regulations (i.e., bus drivers). If a school district, after consultation with legal counsel, chooses to comply voluntarily with these requirements, Subparagraph b., above, can be modified as follows:***

***b. The school district will offer a driver an opportunity to return to a DOT safety-sensitive duty following an employee's first positive test result on a confirmatory test if no reasons independent of the first test result for discharge exist. Otherwise, the school district may choose, but is not required, to provide an SAP evaluation or any subsequent recommended education or treatment.]***

- c. Drivers are responsible for payment for SAP evaluations and services unless a collective bargaining agreement or employee benefit plan provides otherwise.
- d. Drivers who engage in prohibited conduct also are required to comply with follow-up testing requirements.

3. Disciplinary Action

- a. Any driver who refuses to submit to post-accident, random, reasonable suspicion, or follow-up testing not only shall not perform or continue to perform safety-sensitive functions, but also may be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- b. Drivers who test positive with verification of a confirmatory test or are otherwise found to be in violation of this policy or the federal regulations shall be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- c. Nothing in this policy limits or restricts the right of the school district to discipline or discharge a driver for conduct which not only constitutes prohibited conduct under this policy but also violates the school district's other rules or policies.

P. Other Testing

The school district may request or require that drivers submit to cannabis testing or drug and alcohol testing other than that required by federal law. For example, drivers may be requested or required to undergo cannabis testing or drug and alcohol testing on an annual basis as part of a routine physical examination. Such additional testing of drivers will be conducted only in accordance with the provisions of this policy and as

provided in Minnesota Statutes, sections 181.950-181.957. For purposes of such additional, non-mandatory testing, drivers fall within the definition of "other employees" covered by Section IV. of this policy.

***[Note: When the testing of drivers complies with federal testing requirements and procedures, school districts clearly are exempt from the state drug and alcohol testing requirements in Minnesota Statutes, sections 181.950-181.957. See Minnesota Statutes, section 221.031, subdivision 10. When testing beyond the federally mandated requirements, however, school districts still must comply with state law.]***

Q. Report to Clearinghouse

The school district shall promptly submit to the Clearinghouse any record generated of an individual who refuses to take an alcohol or controlled substance test required under Title 49, Code of Federal Regulations, tests positive for alcohol or a controlled substance in violation of federal regulations, or violates subpart B of Part 382 of Title 49, Code of Federal Regulations (or any subsequent corresponding regulations).

R. Annual Clearinghouse Query

1. The school district must conduct a query of the Clearinghouse record at least once per year for information for all employees subject to controlled substance and alcohol testing related to CMV operation to determine whether information exists in the Clearinghouse about those employees. In lieu of a full query, the school district may obtain the individual driver's consent to conduct a limited query to satisfy the annual query requirement. The limited query will tell the employer whether there is information about the driver in the Clearinghouse but will not release that information to the employer. If the limited query shows that information exists in the Clearinghouse about the driver, the school district must conduct a full query within twenty-four (24) hours or must not allow the driver to continue to perform any safety-sensitive function until the employee conducts the full query and the results confirm the driver's Clearinghouse record contains no prohibitions showing the driver has a verified positive, adulterated or substitute controlled substance test, no alcohol confirmation test with a concentration of 0.04 or higher, refuses to submit to a test, or was reported to have used alcohol on duty, before duty, following an accident or otherwise used a controlled substance in violation of the regulations except where the driver completed the SAP evaluation, referral and education/treatment process as required by the regulations. The school district shall comply with the query requirements set forth in 49 Code of Federal Regulations 382.701.
2. The school district may not access an individual's Clearinghouse record unless the school district (1) obtains the individual's prior written or electronic consent for access to the record; and (2) submits proof of the individual's consent to the Clearinghouse. The school district must retain the consent for three (3) years from the date of the last query. The school district shall retain for three (3) years a record of each request for records from the Clearinghouse and the information received pursuant to the request.
3. The school district shall protect the individual's privacy and confidentiality of each Clearinghouse record it receives. The school district shall ensure that information contained in a Clearinghouse record is not divulged to a person or entity not directly involved in assessing and evaluating whether a prohibition applies with respect to the individual to operate a CMV for the school district.

4. The school district may use an individual's Clearinghouse record only to assess and evaluate whether a prohibition applies with respect to the individual to operate a CMV for the school district.

#### **IV. CANNABIS TESTING OR DRUG AND ALCOHOL TESTING FOR OTHER EMPLOYEES**

The school district may request or require drug and alcohol testing or cannabis testing for other school district personnel, i.e., employees who are not school bus drivers, or job applicants for such positions. The school district does not have a legal duty to request or require any employee or job applicant to undergo drug and alcohol testing or cannabis testing as authorized in this policy, except for school bus drivers and other drivers of CMVs who are subject to federally mandated testing. (See Section III. of this policy.) If a school bus driver is requested or required to submit to drug or alcohol testing beyond that mandated by federal law, the provisions of Section IV. of this policy will be applicable to such testing.

##### **A. Definitions**

1. "Cannabis testing" means the analysis of a body component sample according to the standards established under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of cannabis flower, as defined in Minnesota Statutes, section 342.01, subdivision 16, cannabis products, as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, hemp-derived consumer products as defined in section 342.01, subdivision 37, or cannabis metabolites in the sample tested. The definitions in this section apply to cannabis testing unless stated otherwise.
2. "Confirmatory test" and "confirmatory retest" mean a drug or alcohol test that uses a method of analysis allowed under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
3. "Drug" means a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, but does not include marijuana, tetrahydrocannabinols, cannabis flower as defined in section 342.01, subdivision 16, cannabis products as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, and hemp-derived consumer products as defined in section 342.01, subdivision 37.
4. "Drug and Alcohol Testing," "Drug or Alcohol Testing," and "Drug or Alcohol Test" mean analysis of a body component sample by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of drugs, alcohol, or their metabolites in the sample tested. "Drug and alcohol testing," "drug or alcohol testing," and "drug or alcohol test" do not include cannabis or cannabis testing, unless stated otherwise.
5. "Employee" means a person, independent contractor, or person working for an independent contractor who performs services for compensation, in whatever form, for an employer.
6. "Initial screening test" means a drug or alcohol test or cannabis test which uses a method of analysis under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
7. "Job Applicant" means a person, independent contractor, or person working for

an independent contractor who applies to become an employee of the school district in a position that does not require a commercial driver's license, and includes a person who has received a job offer made contingent on the person's passing drug or alcohol testing. Job applicants for positions requiring a commercial driver's license are governed by the provisions of the school district's drug and alcohol testing policy relating to school bus drivers (Section III).

8. "Other Employees" means any persons, independent contractors, or persons working for an independent contractor who perform services for the school district for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver's license, and includes both professional and nonprofessional personnel. Persons whose positions require a commercial driver's license are primarily governed by the provisions of the district's drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver's license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of "other employees."
9. "Positive Test Result" means a finding of the presence of drugs, alcohol, or their metabolites in the sample tested in levels at or above the threshold detection levels contained in the standards of one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
10. "Random Selection Basis" means a mechanism for selection of employees that:
  - a. results in an equal probability that any employee from a group of employees subject to the selection mechanism will be selected; and
  - b. does not give the school district discretion to waive the selection of any employee selected under the mechanism.
11. "Reasonable Suspicion" means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.
12. "Safety-Sensitive Position" means a job, including any supervisory or management position, in which an impairment caused by drug, alcohol, or cannabis usage would threaten the health or safety of any person.

B. Circumstances Under Which Cannabis Testing or Drug or Alcohol Testing May Be Requested or Required; Exceptions

1. General Limitations

- a. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or cannabis testing, unless the testing is done pursuant to this policy; and is conducted by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1.
- b. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing or cannabis testing on an arbitrary

and capricious basis.

2. Cannabis Testing Exceptions

For the following positions, cannabis and its metabolites are considered a drug and subject to the drug and alcohol testing provisions in Minnesota Statutes, sections 181.950 to 181.957:

- a. a safety-sensitive position, as defined in Minnesota Statutes, section 181.950, subdivision 13;
- b. a position requiring face-to-face care, training, education, supervision, counseling, consultation, or medical assistance to children;
- c. a position requiring a commercial driver's license or requiring an employee to operate a motor vehicle for which state or federal law requires drug or alcohol testing of a job applicant or an employee;
- d. a position of employment funded by a federal grant; or
- e. any other position for which state or federal law requires testing of a job applicant or an employee for cannabis.

3. Job Applicant Testing

The school district may request or require any job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing, provided a job offer has been made to the applicant and the same test is requested or required of all job applicants conditionally offered employment for that position. If a job applicant has received a job offer that is contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the event the job offer is subsequently withdrawn, the school district shall notify the job applicant of the reason for its action.

- a. The school district must not request or require a job applicant to undergo cannabis testing solely for the purpose of determining the presence or absence of cannabis as a condition of employment unless otherwise required by state or federal law.
- b. Unless otherwise required by state or federal law, the school district must not refuse to hire a job applicant solely because the job applicant submits to a cannabis test or a drug and alcohol test authorized by Minnesota law and the results of the test indicate the presence of cannabis.
- c. The school district must not request or require an employee or job applicant to undergo cannabis testing on an arbitrary or capricious basis.
- d. Cannabis testing authorized under paragraph (d) must comply with the safeguards for testing employees provided in Minnesota Statutes, sections 181.953 and 181.954.

4. Random Testing

The school district may request or require "other employees" to undergo cannabis testing or drug and alcohol testing on a random selection basis only if they are employed in safety-sensitive positions.

5. Reasonable Suspicion Testing

The school district may request or require any employee to undergo cannabis testing or drug and alcohol testing if the school district has a reasonable suspicion that the employee:

- a. is under the influence of cannabis, drugs, or alcohol;
- b. has violated the school district's written work rules prohibiting the use, possession, sale, or transfer of drugs or alcohol, cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products while the employee is working or while the employee is on the school district's premises or operating the school district's vehicles, machinery, or equipment;
- c. has sustained a personal injury, as that term is defined in Minnesota Statutes, section 176.011, subdivision 16, or has caused another employee to sustain a personal injury; or
- d. has caused a work-related accident or was operating or helping to operate machinery, equipment, or vehicles involved in a work-related accident.

6. Treatment Program Testing

The school district may request or require any employee to undergo cannabis testing and drug and alcohol testing if the employee has been referred by the school district for chemical dependency treatment or evaluation or is participating in a chemical dependency treatment program under an employee benefit plan, in which case the employee may be requested or required to undergo cannabis testing and drug and alcohol testing without prior notice during the evaluation or treatment period and for a period of up to two (2) years following completion of any prescribed chemical dependency treatment program.

7. Routine Physical Examination Testing

The school district may request or require any employee to undergo drug and alcohol testing as part of a routine physical examination provided the drug or alcohol test is requested or required no more than once annually and the employee has been given at least two weeks' written notice that a drug or alcohol test may be requested or required as part of the physical examination.

C. No Legal Duty to Test

The school district does not have a legal duty to request or require any employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing.

D. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing and

#### Consequences of Such Refusal

1. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing

Any employee or job applicant whose position does not require a commercial driver's license has the right to refuse drug and alcohol testing subject to the provisions contained in Paragraphs 2. and 3. of Section IV.D.

2. Consequences of an Employee's Refusal to Undergo Drug and Alcohol Testing

Any employee in a position that does not require a commercial driver's license who refuses to undergo drug and alcohol testing in the circumstances set out in the Random Testing, Reasonable Suspicion Testing, and Treatment Program Testing provisions of this policy may be subject to disciplinary action, up to and including immediate discharge.

3. Consequences of a Job Applicant's Refusal to Undergo Drug and Alcohol Testing

Any job applicant for a position which does not require a commercial driver's license who refuses to undergo drug and alcohol testing pursuant to the Job Applicant Testing provision of this policy shall not be employed.

E. Reliability and Fairness Safeguards

1. Pretest Notice

Before requesting an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or requesting cannabis testing, the school district shall provide the employee or job applicant with a Pretest Notice in the form of Attachment D to this policy on which to acknowledge that the employee or job applicant has received the school district's drug and alcohol testing or cannabis testing policy.

2. Notice of Test Results

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing an employee or job applicant who has undergone drug or alcohol testing or cannabis testing of a negative test result on an initial screening test or of a negative or positive test result on a confirmatory test.

3. Notice of and Right to Test Result Report

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing, an employee or job applicant who has undergone drug or alcohol testing of the employee or job applicant's right to request and receive from the school district a copy of the test result report on any drug or alcohol test or cannabis test.

4. Notice of and Right to Explain Positive Test Result

a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to explain the results and to submit additional information ([see](#)

Attachment G to this policy).

- b. The school district may request that the employee or job applicant indicate any over-the-counter or prescription medication that the individual is currently taking or has recently taken and any other information relevant to the reliability of, or explanation for, a positive test result.
- c. The employee may present verification of enrollment in the medical cannabis patient registry or of enrollment in a Tribal medical cannabis program as part of the employee's explanation.
- d. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for cannabis. MROs will verify a drug test confirmed as positive, even if an employee claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.
- e. Within three (3) working days after notice of a positive test result on a confirmatory test, an employee or job applicant may submit information (in addition to any information already submitted) to the school district to explain that result.

5. Notice of and Right to Request Confirmatory Retests

- a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to request a confirmatory retest of the original sample at his or her expense.
- b. An employee or job applicant may request a confirmatory retest of the original sample at his or her own expense after notice of a positive test result on a confirmatory test. Within five (5) working days after notice of the confirmatory test result, the employee or job applicant shall notify the school district in writing of his or her intention to obtain a confirmatory retest. Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that the employee or job applicant has requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minnesota Statutes, section 181.953, subdivision 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug, alcohol, or cannabis threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against the employee or job applicant.

- 6. If an employee or job applicant has a positive test result on a confirmatory test, the school district, at the time of providing notice of the test results, shall also provide written notice to inform the individual of other rights provided under Sections F. or G., below, whichever is applicable.

Attachments FE and GF to this policy provide the Notices described in Paragraphs 2. through 6. of this Section E.

F. Discharge and Discipline of Employees Whose Positions Do Not Require a Commercial Driver's License

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.
2. In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.
3. The school district may not discharge an employee for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test or cannabis test requested by the school district, unless the following conditions have been met:
  - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug, alcohol, or cannabis counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical abuse counselor or a physician trained in the diagnosis and treatment of chemical dependency; and
  - b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
4. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.
5. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information or the employee's status as a patient enrolled in the medical cannabis registry program revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire, or failing to do so would violate federal law or regulations or cause the school district to lose money or licensing-related benefit under federal law or regulations.
6. The school district may not discriminate against any employee in termination, discharge, or any term of condition of employment or otherwise penalize an employee based upon an employee registered patient's positive drug test for

cannabis components or metabolites, unless the employee used, possessed, or was impaired by medical cannabis on school district property during the hours of employment.

7. An employee must be given access to information in the individual's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing process or cannabis testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

G. Withdrawal of Job Offer for an Applicant for a Position That Does Not Require a Commercial Driver's License

If a job applicant has received a job offer made contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

H. Chain-of-Custody Procedures

The school district has established its own reliable chain-of-custody procedures to ensure proper record keeping, handling, labeling, and identification of the samples to be tested. The procedures require the following:

1. Possession of a sample must be traceable to the employee from whom the sample is collected, from the time the sample is collected through the time the sample is delivered to the laboratory;
2. The sample must always be in the possession of, must always be in view of, or must be placed in a secure area by a person authorized to handle the sample;
3. A sample must be accompanied by a written chain-of-custody record; and
4. Individuals relinquishing or accepting possession of the sample must record the time the possession of the sample was transferred and must sign and date the chain-of-custody record at the time of transfer.

I. Privacy, Confidentiality and Privilege Safeguards

1. Privacy Limitations

A laboratory may only disclose to the school district test result data regarding the presence or absence of drugs, alcohol or their metabolites in a sample tested.

2. Confidentiality Limitations

With respect to employees and job applicants, test result reports and other information acquired in the drug or alcohol testing process are private data on individuals as that phrase is defined in Minnesota Statutes, chapter 13, and may not be disclosed by the school district or laboratory to another employer or to a third-party individual, governmental agency, or private organization without the written consent of the employee or job applicant tested.

3. Exceptions to Privacy and Confidentiality Disclosure Limitations

Notwithstanding Paragraphs 1. ~~a~~And 2., evidence of a positive test result on a confirmatory test may be: (1) used in an arbitration proceeding pursuant to a collective bargaining agreement, an administrative hearing under Minnesota Statutes, ~~c~~Chapter 43A or other applicable state or local law, or a judicial proceeding, provided that information is relevant to the hearing or proceeding; (2) disclosed to any federal agency or other unit of the United States government as required under federal law, regulation or order, or in accordance with compliance requirements of a federal government contract; and (3) disclosed to a substance abuse treatment facility for the purpose of evaluation or treatment of the employee.

4. Privilege

Positive test results from the school district drug or alcohol testing program may not be used as evidence in a criminal action against the employee or job applicant tested.

J. Notice of Testing Policy to Affected Employees

The school district shall provide written notice of this drug, alcohol, and cannabis testing policy to all affected employees upon adoption of the policy, to a previously non-affected employee upon transfer to an affected position under the policy, and to a job applicant upon hire and before any testing of the applicant if the job offer is made contingent on the applicant's passing drug and alcohol testing. Affected employees and applicants will acknowledge receipt of this written notice in the form of Attachment ~~G-H~~ to this policy.

**V. POSTING**

The school district shall post notice in an appropriate and conspicuous location on its premises that it has adopted a drug and alcohol testing policy and that copies of the policy are available for inspection during regular business hours by its employees or job applicants in its personnel office or other suitable locations.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. Ch. 43A (State Personnel Management)  
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)  
Minn. Stat. § 152.01 (Definitions)  
Minn. Stat. § 152.22 (Definitions; Medical Cannabis)  
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)  
Minn. Stat. § 152.32 (Protections for Registry Program Participation)  
Minn. Stat. § 176.011, subd. 16 (Definitions; Personal Injury)  
Minn. Stat. §§ 181.950-181.957 (Drug and Alcohol Testing in the Workplace)  
Minn. Stat. § 221.031 (Motor Carrier Rules)  
49 U.S.C. § 31306 (Omnibus Transportation Employee Testing Act of 1991)  
49 U.S.C. 31306a (National Clearinghouse for Controlled Substance and Alcohol Test Results of Commercial Motor Vehicle Operators)  
49 U.S.C. § 521(b) (Civil and Criminal Penalties for Violations)  
49 C.F.R. Parts 40 (Department of Transportation Rules Implementing Omnibus Transportation Employee Testing Act of 1991)  
49 C.F.R. Part 382 (Controlled Substances and Alcohol Use and Testing)

**Cross-References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)

MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)  
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)

**ATTACHMENTS TO  
~~DRUG, AND~~ ALCOHOL, AND CANNABIS TESTING POLICY**

Attachments A through C are to be used in conjunction with the drug and alcohol testing of school bus drivers and driver applicants.

- Attachment A is a "**Driver Acknowledgment–Drug and Alcohol Testing Policy Materials**" form that should be used to document receipt of the policy and other materials by drivers and driver applicants. It is referred to in Article III., Section C., Paragraph 4. of the policy.
- Attachment B is a "**Bus Driver or Driver Applicant–Authorization to Release Information**" form. It is referred to in Article III., Section H., Paragraph 1. of the policy
- Attachment C is a "Consent to Clearinghouse Full Query" form. It is referred to in Article III, Section H, Paragraph e of the policy.
- Attachment DC is a "**Bus Driver or Driver Applicant–Refusal to Submit to Testing**" form. It is referred to in Article III., Section H., Paragraph 87. of the policy.

Attachments ED through HG are to be used in conjunction with drug, cannabis, and alcohol testing of non-bus drivers and applicants.

- Attachment ED is a "**Pretest Notice**" that must be provided to non-school bus driver employees or job applicants before requesting that the employee or job applicant undergo drug or alcohol testing. It is referred to in Article IV., Section E., Paragraph 1. of the policy.
- Attachment FE is a "**Notice of Test Results and Various Rights**" which should be used by the District when notifying non-school bus driver employees or job applicants of test results and other rights. It is referred to in Article IV., Section E., Paragraph 6. of the policy.
- Attachment GF is an "**Explanation of Positive Test Result**" form which should be used by the school district to request that the employee or job applicant submit information to the school district relevant to the reliability of, or explanation for, a positive test result. It is referred to in Article IV., Section E., Paragraph 4. of the policy.
- Finally, the District may wish to use Attachment HG, entitled "**Acknowledgment–Drug and Alcohol, and Cannabis Testing Policy**," to document that written notice of the policy was given to all affected employees. It is referred to in Article IV., Section J. of the policy.

ATTACHMENT A

( D R A F T )

[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]

**— DRIVER ACKNOWLEDGMENT —  
DRUG AND ALCOHOL TESTING POLICY AND MATERIALS**

I have received a copy of the Drug, ~~and~~ Alcohol, and Cannabis Testing Policy of Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota and have read it in its entirety. I understand that I am subject to the provisions of Article III of the policy, entitled Federally Mandated Drug and Alcohol Testing for School Bus Drivers, because the position involves operating a commercial motor vehicle and requires a commercial driver's license.

The District's policy was provided to me:

- Upon adoption of the policy (employee).
- Upon my hire (job applicant/new employee).
- After receipt of my conditional job offer, before any testing if my job offer is contingent upon my passing of drug and alcohol testing (job applicant).

I also received materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or ~~drug-controlled~~ substance problem; and available methods of intervening when an alcohol or drug problem is suspected.

I have been advised that the Alcohol and Controlled Substances Testing Program Manager is \_\_\_\_\_ and that any questions I may have concerning the Policy should be directed to the Program Manager.

Dated: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Employee/Applicant*

\_\_\_\_\_  
*Typed or Printed Name*

ATTACHMENT B

( D R A F T )

[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]

— BUS DRIVER OR DRIVER APPLICANT —  
AUTHORIZATION TO RELEASE INFORMATION

Section I. To be completed by the school district, signed by the bus driver, or driver applicant, and transmitted to the previous employer:

Employee Printed or Typed Name: \_\_\_\_\_

Employee SS or ID Number: \_\_\_\_\_

I hereby authorize release of information from my Department of Transportation regulated drug and alcohol testing records by my previous employer, listed in Section I-B, to the employer listed in Section I-A. This release is in accordance with DOT Regulation 49 CFR Part 40, Section 40.25. I understand that information to be released in Section II-A by my previous employer, is limited to the following DOT-regulated testing items:

1. Alcohol tests with a result of 0.04 or higher;
2. Verified positive drug tests;
3. Refusals to be tested;
4. Other violations of DOT agency drug and alcohol testing regulations;
5. Information obtained from previous employers of a drug and alcohol rule violation;
6. Documentation, if any, of completion of the return-to-duty process following a rule violation.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Section I-A.

School District Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Designated Employer Representative: \_\_\_\_\_

Section I-B.

Previous Employer Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_

Designated Employer Representative (if known): \_\_\_\_\_

Section II. To be completed by the previous employer and transmitted by mail or fax to the new employer:

Section II-A. In the two years prior to the date of the employee's signature (in Section I), for DOT-regulated testing:

1. Did the employee have alcohol tests with a result of 0.04 or higher? YES \_\_\_ NO \_\_\_
2. Did the employee have verified positive drug tests? YES \_\_\_ NO \_\_\_
3. Did the employee refuse to be tested? YES \_\_\_ NO \_\_\_
4. Did the employee have other violations of DOT agency drug and alcohol testing regulations? YES \_\_\_ NO \_\_\_
5. Did a previous employer report a drug and alcohol rule violation to you? YES \_\_\_ NO \_\_\_
6. If you answered "yes" to any of the above items, did the employee complete the return-to-duty process? N/A \_\_\_ YES \_\_\_ NO \_\_\_

NOTE: If you answered "yes" to item 5, you must provide the previous employer's report. If you answered "yes" to item 6, you must also transmit the appropriate return-to-duty documentation (e.g., SAP report(s), follow-up testing record).

Section II-B.

Name of person providing information in Section II-A: \_\_\_\_\_

Title: \_\_\_\_\_

Phone #: \_\_\_\_\_

Date: \_\_\_\_\_

**ATTACHMENT CB**

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**— BUS DRIVER OR DRIVER APPLICANT —**  
**CONSENT TO SCHOOL DISTRICT CONDUCT**  
**OF CLEARINGHOUSE FULL QUERY**

Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver’s License (CDL) Drug and Alcohol Clearinghouse (“Clearinghouse”) to obtain information about whether the driver

- (1) has a verified positive, adulterated, or substituted controlled substances test result;
- (2) has an alcohol confirmation test with a concentration of 0.04 or higher;
- (3) has refused to submit to a test in violation of federal law; or
- (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law.

The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query. The school district shall retain the consent for three (3) years from the date of the query.

I consent to the school district’s conduct of a Clearinghouse full query.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Typed or Printed Name

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**— BUS DRIVER OR DRIVER APPLICANT —  
REFUSAL TO SUBMIT TO TESTING**

I hereby refuse to submit to drug/alcohol testing by doing the following:

- Failing to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so;
- Failing to remain at the testing site until the testing process is complete;
- Failing to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test;
- Failing to permit the observation or monitoring of any provision of a specimen in the case of a directly observed or monitored collection in a drug test;
- Failing to provide a sufficient breath specimen or sufficient amount of urine when directed and it has been determined that there was no adequate medical explanation for the failure;
- Failing or declining to take a second test as directed;
- Failing to undergo a medical examination or evaluation, as directed by the Medical Review Officer (MRO) or the Designated Employer Representative (DER);
- Failing to cooperate with any part of the testing process (e.g., refusing to empty pockets when so directed by the collector, behaving in a confrontational way that disrupts the collection process, failing to wash hands after being directed to do so by the collector, failing to sign the certification on the form);
- Failing to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process;
- Possessing or wearing a prosthetic or other device that could be used to interfere with the collection process;
- Admitting to the collector or MRO that the driver adulterated or substituted the specimen; or
- Having a verified adulterated or substituted test as reported by the MRO.

[An applicant who fails to appear for a preemployment test, who leaves the testing site before the preemployment testing process commences, or who does not provide a urine specimen because he or she left before it commences, is not deemed to have refused to submit to testing.]

I recognize that my refusal subjects me to the consequences specified in federal law and regulations. It also constitutes a presumption of a positive result. I further recognize that if I am an applicant, I will be disqualified from consideration for the conditionally-offered position. If I am an employee, I will not be permitted to perform safety-sensitive functions, and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If the school district offers me an opportunity to return to a DOT safety-sensitive function, I understand I will be evaluated by a substance abuse professional, and will be required to submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.

Date: \_\_\_\_\_

Time: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Employee/Applicant*

Supervisor: \_\_\_\_\_

\_\_\_\_\_  
*Supervisor's Signature*

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employee refusal to sign

*Supervisor's Initials:* \_\_\_\_\_

ATTACHMENT **ED**

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**— PRETEST NOTICE —**

I, the undersigned employee/job applicant of Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota ("School District") do hereby acknowledge that I have been provided a copy of the School District's Drug ~~and~~ Alcohol ~~and Cannabis~~-Testing Policy.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Employee/Job Applicant*

\_\_\_\_\_  
*Typed or Printed Name*

ATTACHMENT **FE**

( D R A F T )

[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]

[Employee Name]  
[Employee Address]

**RE: Drug, ~~and/or~~ Alcohol, ~~and/or~~ Cannabis Test**  
**[Date of Testing]**

**NOTICE OF TEST RESULTS AND VARIOUS RIGHTS**

Test Results:

Independent School District No. \_\_\_\_\_, Minnesota has received the test result report from the testing laboratory:

- G Your initial screening test result was negative.
- G Your confirmatory test result was negative.
- G Your confirmatory test result was positive.

Test Result Report:

You have the right to request and receive from the school district a copy of the test result on any drug or alcohol test **or cannabis test**.

Right to Explain Positive Test Result:

In the case of a positive test result on a confirmatory test, you have the right to explain the results. You may, within three (3) working days after notice of a positive test result on a confirmatory test, submit information to the school district, in addition to any information already submitted, to explain that result. Attached to this Notice is a document entitled "Explanation of Positive Test Result" for this purpose.

Right to Request Confirmatory Retests:

In the case of a positive test result on a confirmatory test, you have the right to request a confirmatory retest of the original sample at your own expense.

Within five (5) working days after notice of the confirmatory test result, you must notify the school district in writing of your intention to obtain a confirmatory retest.

Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that you have requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minn. Stat. § 181.953, Subd. 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug, ~~or~~ alcohol, **or cannabis** threshold detection levels

as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against you.

Other Rights:

In the case of a positive test result on a confirmatory test, you may have other rights provided under the sections detailed below.

A. Employee Discharge and Discipline

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee whose position does not require a commercial driver's license on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.

In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.

2. The school district may not discharge an employee whose position does not require a commercial driver's license for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test requested by the school district, unless the following conditions have been met:
  - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol or cannabis counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical use counselor or a physician trained in the diagnosis and treatment of chemical dependency; and
  - b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
3. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.
4. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire.
5. An employee must be given access to information in the employee's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing or cannabis testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

## B. Withdrawal of Applicant's Job Offer

If a job applicant for a position that does not require a commercial driver's license has received a job offer made contingent on the applicant passing drug, ~~and~~ alcohol, and/or cannabis testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

ATTACHMENT **GF**

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**EXPLANATION OF POSITIVE TEST RESULT**

I, the undersigned employee/job applicant of Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota acknowledge receipt of a Notice of Test Results and Various Rights. This includes my right to explain the positive test result on a confirmatory test.

I am currently taking or have recently taken:

- no over-the-counter or prescription medications; or
- the following over-the-counter or prescription medications:

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I also offer the following information relevant to the reliability of, or explanation for, a positive test result:

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Date: \_\_\_\_\_

\_\_\_\_\_

*Signature of Employee/Job Applicant*

\_\_\_\_\_

*Typed or Printed Name*

ATTACHMENT **HG**

( D R A F T )

[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]

— ACKNOWLEDGMENT —

**DRUG, ~~AND~~ ALCOHOL, AND CANNABIS TESTING POLICY**

I have received a copy of the Drug, ~~and~~ Alcohol, and Cannabis Testing Policy of Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota and have read it in its entirety.

The District's policy was provided to me:

- Upon adoption of the policy (employee)
- Upon my hire (job applicant/new employee)
- After receipt of my conditional job offer, before any testing if my job offer is contingent upon my passing of drug, ~~and~~ alcohol, and cannabis testing as applicable. (job applicant)

Dated: \_\_\_\_\_

\_\_\_\_\_

*Signature of Employee/Applicant*

\_\_\_\_\_

*Typed or Printed Name*

# **ISD #118 Northland Community Schools**

## **Truth In Taxation**

Payable 2024 Levy and Fiscal Year 2024 Budget<sub>341</sub>

**December 20, 2023**

# Truth In Taxation

This discussion is for the School District portion of the proposed property taxes only. Each property tax statement has multiple entities that make up the final proposed tax bill.

- County
- City
- School District
- Special Taxing entities (i.e. hospital)
  
- Each set their own levy and hold their own public meetings

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# The Levy Cycle

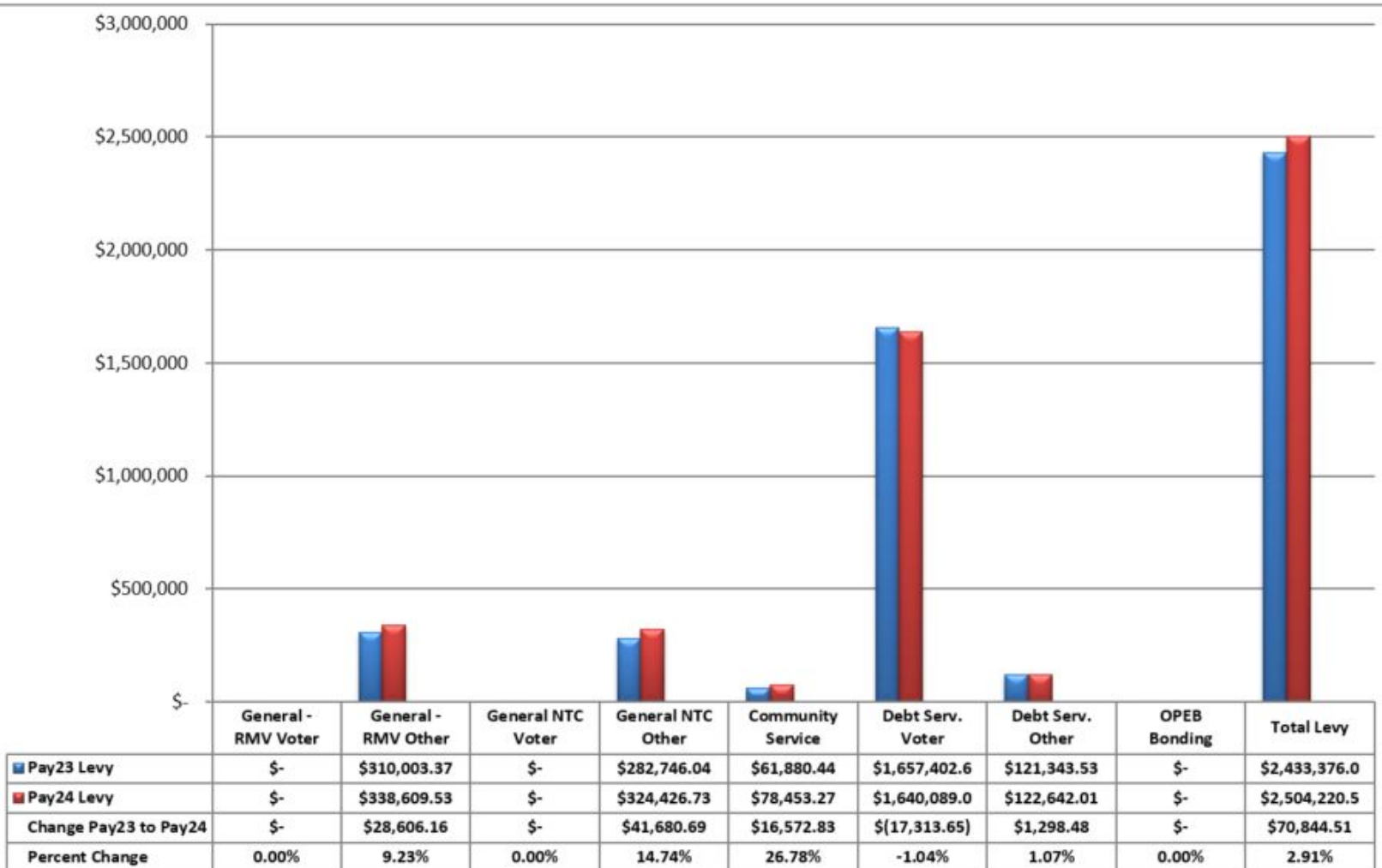
- District School Board adopts the final levy in December 2023
- Property owners pay taxes in May and October 2024 based on the certification in December 2023
- Funding is received by the school district mostly in Fiscal Year 2025 to support school year 2024-2025

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# Northland Community Schools

ISD #118

## Levy Comparison by Levy Category



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# Levy Categories

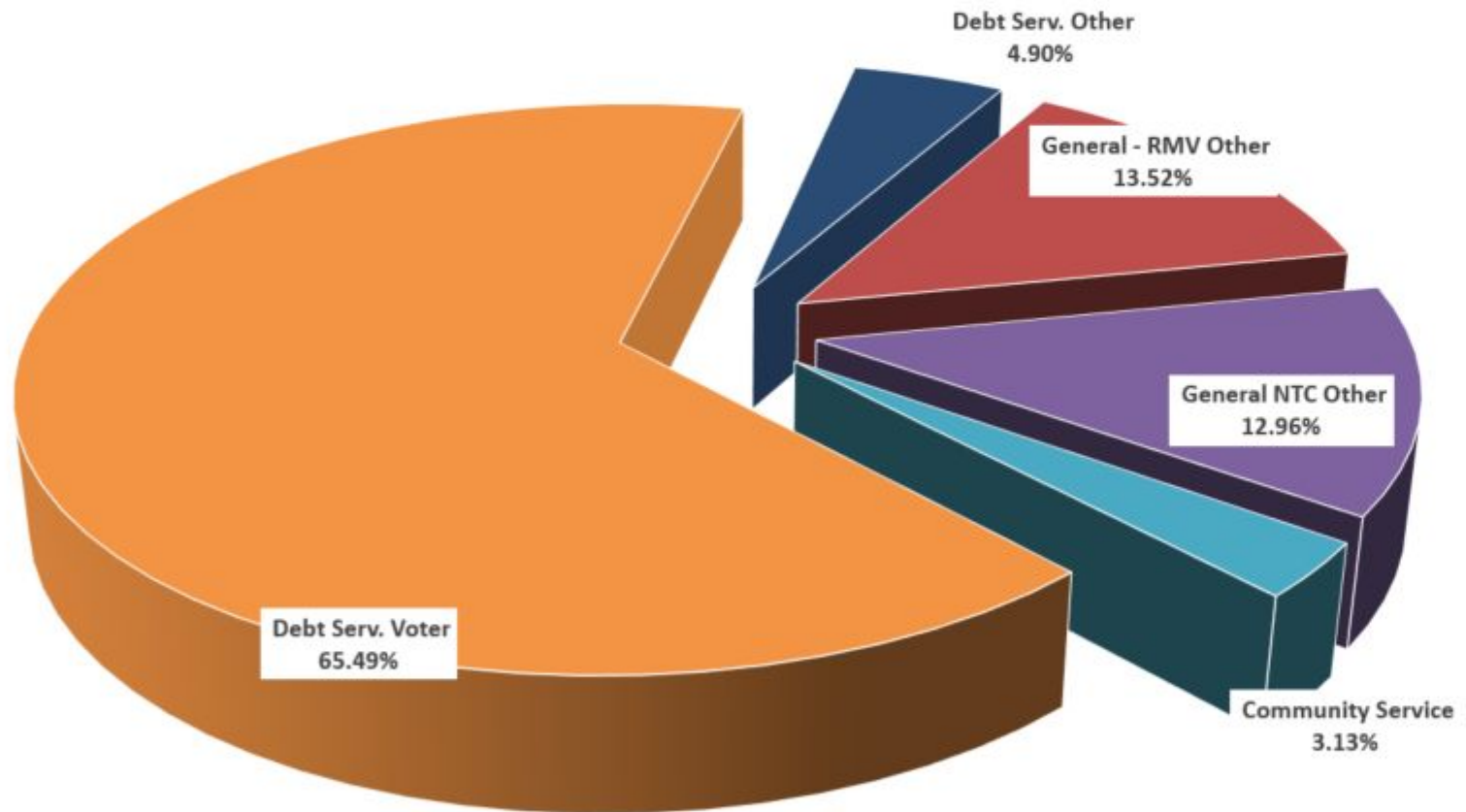
- **General RMV Other** – based on number of pupils and paid by Homestead, Commercial, Agricultural and Apartment buildings
- **Net Tax Capacity** - based on multiple areas (i.e LTFM, Career Tech, Reemployment) and paid by all taxpayers including seasonal recreation
- **Community Service** – based on county population and paid by Homestead, Commercial, Agricultural and Apartment buildings
- **Debt Service** – both Voter & Other are paid by all property owners including seasonal/recreational. Includes capital facilities, abatement bonds and alternative facilities

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# Northland Community Schools

ISD #118

## Payable 2024 Levy by Category



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# Northland Community Schools

## Proposed Property Tax Levy Summary by Fund

	Final Pay 2023	Proposed Pay 2024	\$ Change	% Change
<b>General Fund (Fund 1)</b>				
Local Optional	255,138	255,717	579	0.2%
Equity	59,027	59,161	134	0.2%
Operating Capital	76,030	76,418	388	0.5%
Achievement and Integration	15,817	15,367	(450)	-2.8%
Safe Schools	12,686	12,715	29	0.2%
Career & Technical	17,221	17,500	279	1.6%
Long Term Facilities Maintenance	78,742	78,911	169	0.2%
Building/Land Lease	74,709	93,800	19,091	25.6%
Tree Growth	4,673	4,673	-	0.0%
<i>Adjustments and Abatements</i>	<i>(1,294)</i>	<i>48,774</i>	<i>50,068</i>	<i>-</i>
<b>General Fund Total Levy</b>	<b>592,749</b>	<b>663,036</b>	<b>70,287</b>	<b>11.9%</b>
<b>Community Service (Fund 4)</b>				
Basic Community Education	37,761	42,007	4,246	11.2%
Early Childhood Education	23,678	30,143	6,465	27.3%
Home Visiting	435	540	105	24.1%
<i>Adjustments and Abatements</i>	<i>7</i>	<i>5,763</i>	<i>5,756</i>	<i>80844.8%</i>
<b>Community Service Fund Total Levy</b>	<b>61,880</b>	<b>78,453</b>	<b>16,573</b>	<b>26.8%</b>
<b>Debt Service Fund (Fund 7)</b>				
Voter Approved Debt Service	1,718,190	1,718,978	788	0.0%
Non-Voter Approved Debt Service	125,804	128,550	2,746	2.2%
<i>Adjustments and Abatements</i>	<i>(65,248)</i>	<i>(84,797)</i>	<i>(19,549)</i>	<i>-</i>
<b>Debt Service Fund Total Levy</b>	<b>1,778,746</b>	<b>1,762,731</b>	<b>(16,015)</b>	<b>-0.9%</b>
<b>Total Property Tax Levy All Funds</b>	<b>2,433,376</b>	<b>2,504,221</b>	<b>70,845</b>	<b>2.91%</b>

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# Long-Term Debt

	Principal Balance 6/30/2022	Principal Paid	Interest Paid	Principal Balance 6/30/2023
G.O. School Bldg Bonds, Series 2016A	\$20,795,000.00	\$940,000.00	\$698,371.26	\$19,855,000.00
GO. Facilities Maintenance and Tax Abatement Bonds, Series 2022A	\$1,150,000.00	\$25,000.00	\$21,925.07	\$1,125,000.00
	\$21,945,000.00	\$965,000.00	\$720,296.33	\$20,980,000.00

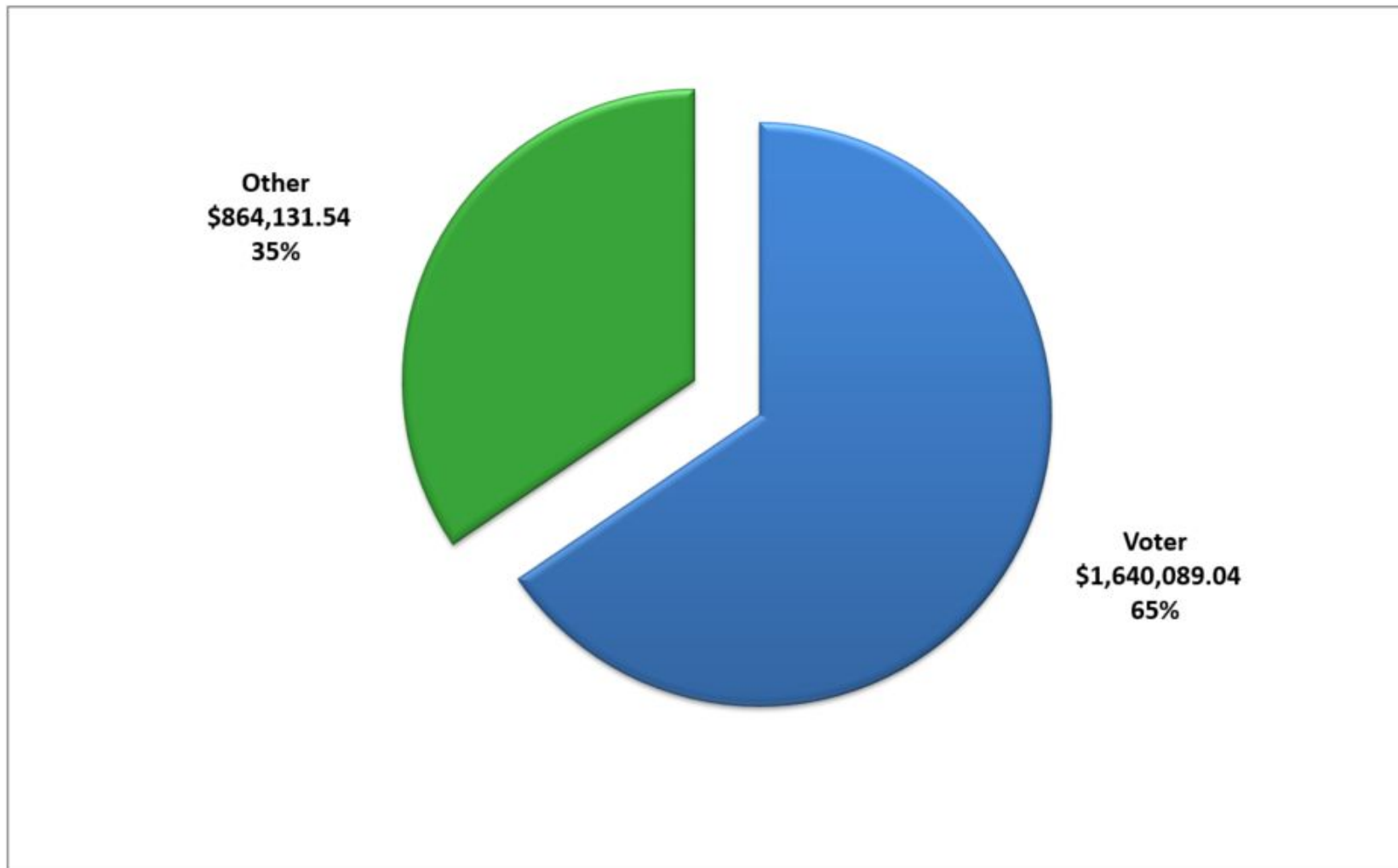
	G.O. School Bldg Bonds, Series 2016A			Abatement Bonds, Series 2022A		
	Principal	Interest	Total	Principal	Interest	Total
2024	985,000	651,371	1,636,371	90,000	29,813	119,813
2025	1,035,000	602,121	1,637,121	95,000	27,428	122,428
2026	1,075,000	560,721	1,635,721	100,000	24,910	124,910
2027	1,120,000	517,721	1,637,721	110,000	22,260	132,260
2028-2032	6,125,000	2,064,056	8,189,056	595,000	65,853	660,853
2033-2037	7,110,000	1,071,700	8,181,700	135,000	7,155	142,155
2038-2039	2,405,000	105,625	2,510,625			
	20,795,000	6,271,688	27,066,688	1,150,000	199,343	1,349,343

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# Northland Community Schools

ISD #118

## Payable 2024 Levy by Voter Approved or Other



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# Northland Community Schools

## ISD #118

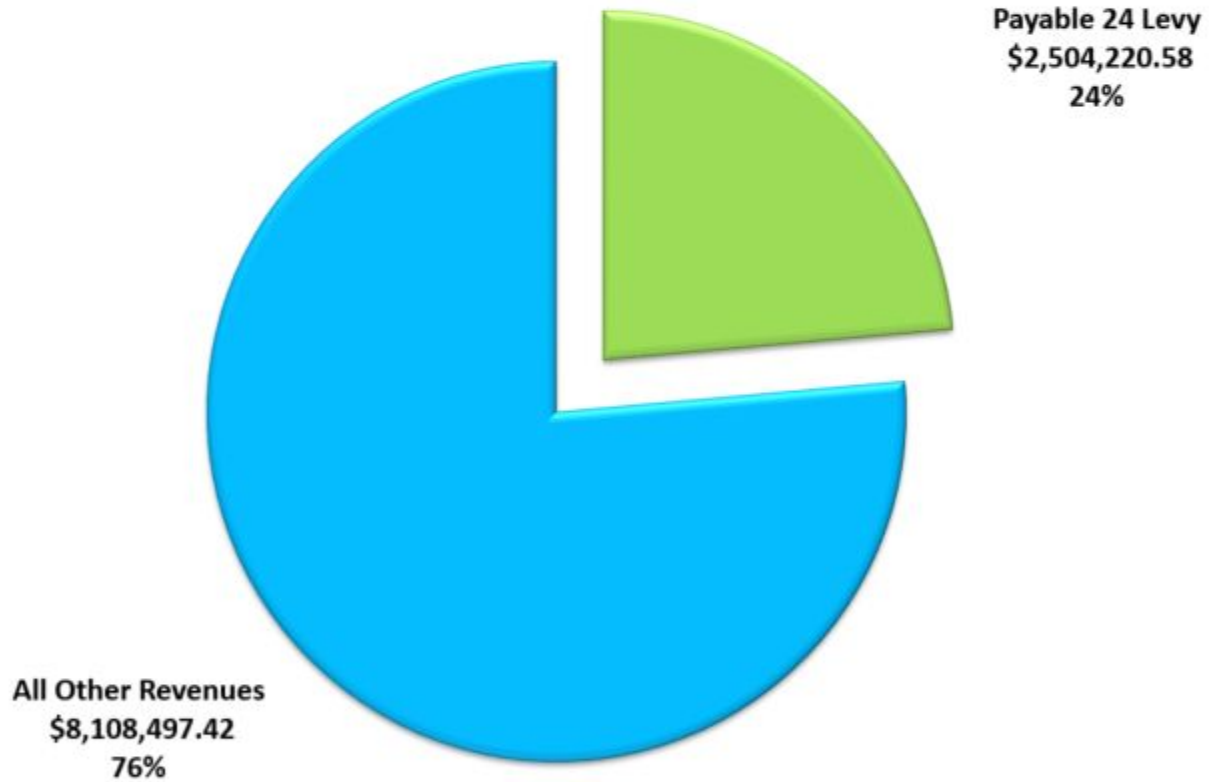
### 2023-24 Budget

Fund	REVENUE	EXPENSE	Projected Surplus/(Deficit)
01 General Fund	\$ 7,688,097.00	\$ 7,696,063.00	\$ (7,966.00)
02 Food Service Fund	\$ 249,549.00	\$ 302,244.00	\$ (52,695.00)
03 Transportation Fund	\$ 375,081.00	\$ 587,111.00	\$ (212,030.00)
04 Community Service Fund	\$ 213,415.00	\$ 367,638.00	\$ (154,223.00)
05 Capital Expenditure Fund	\$ 307,730.00	\$ 140,750.00	\$ 166,980.00
06 Building Construction Fund	\$ -	\$ 529,295.00	\$ (529,295.00)
07 Debt Redemption Fund	\$ 1,778,746.00	\$ 1,761,075.00	\$ 17,671.00
18 Custodial Fund	\$ 100.00	\$ -	\$ 100.00
<b>Total All Funds:</b>	<b>\$ 10,612,718.00</b>	<b>\$ 11,384,176.00</b>	<b>\$ (771,458.00)</b>

# Northland Community Schools

ISD #118

## Payable 2024 Levy as a Component of Revenue Budget



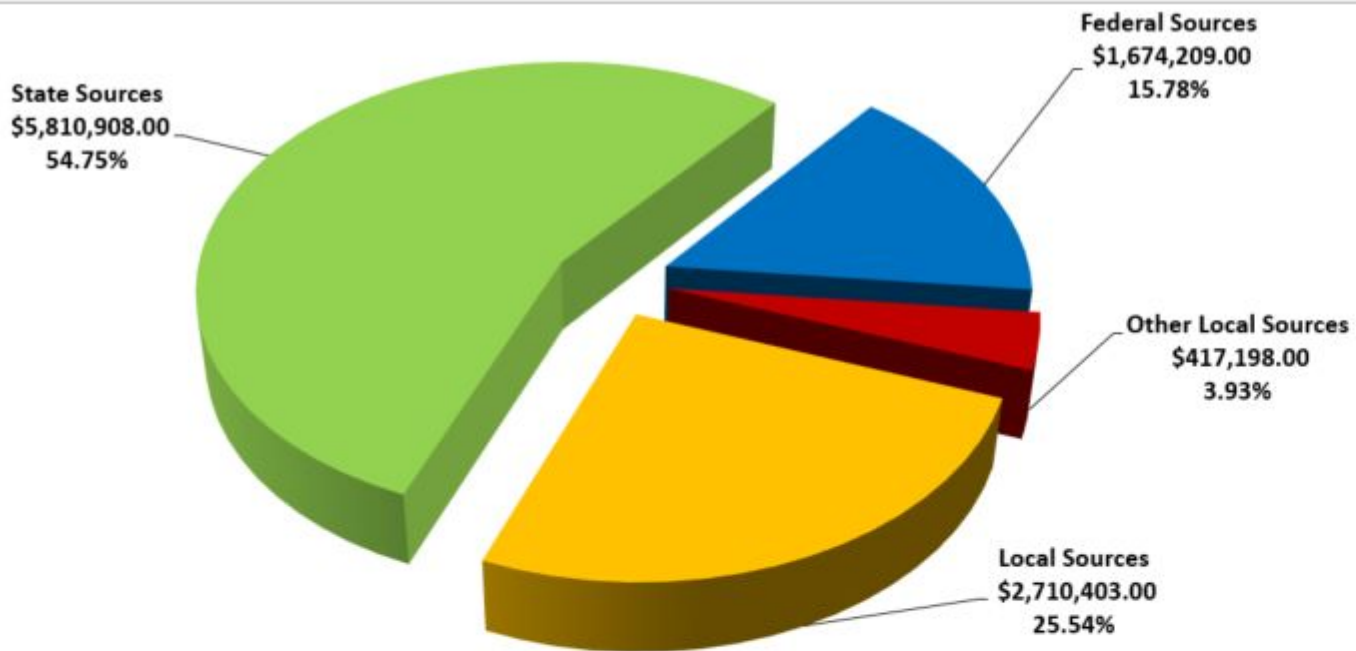
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# Northland Community Schools

ISD #118

## 2023-24 Revenues by Source

SOURCE		REVENUE	% of Total Budget All Funds
001-019	Local Sources	\$ 2,710,403.00	25.54%
200-399	State Sources	\$ 5,810,908.00	54.75%
400-599	Federal Sources	\$ 1,674,209.00	15.78%
020-099,601-649	Other Local Sources	\$ 417,198.00	3.93%
	<b>Total Revenues All Funds</b>	<b>\$ 10,612,718.00</b>	



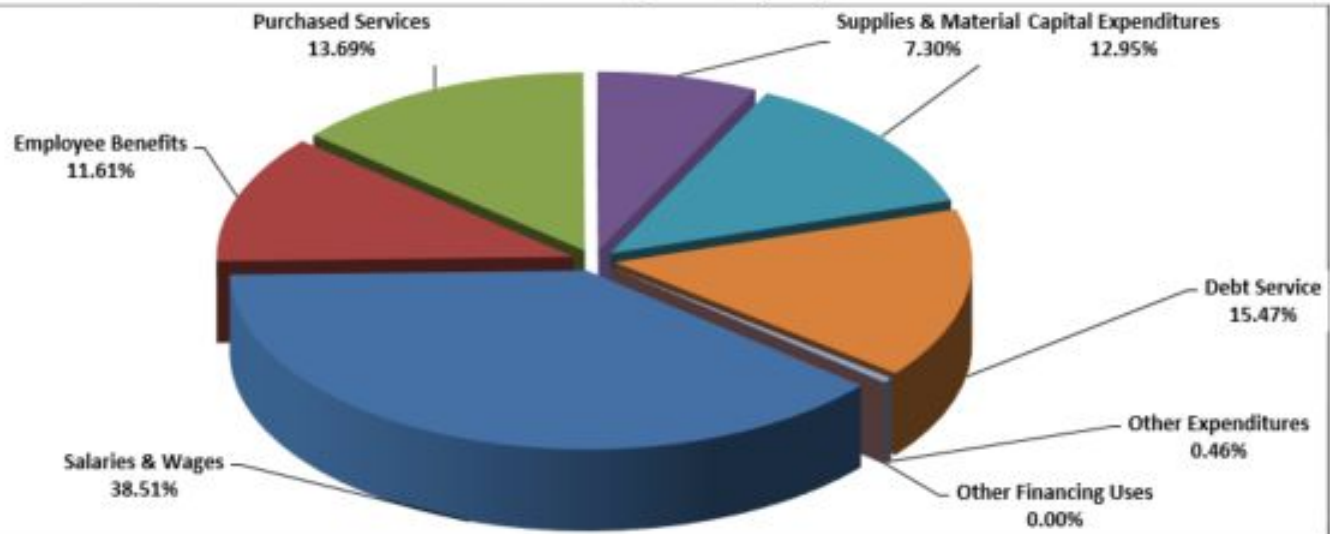
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# Northland Community Schools

ISD #118

## 2023-24 Expense by Area

OBJ	EXPENSE	% of Total Budget All Funds
100-199 Salaries & Wages	\$ 4,384,348.00	38.51%
200-299 Employee Benefits	\$ 1,322,123.00	11.61%
300-399 Purchased Services	\$ 1,558,548.00	13.69%
400-499 Supplies & Materials	\$ 831,063.00	7.30%
500-599 Capital Expenditures	\$ 1,474,602.00	12.95%
700-799 Debt Service	\$ 1,761,075.00	15.47%
800-899 Other Expenditures	\$ 52,417.00	0.46%
900-999 Other Financing Uses	\$ -	0.00%
<b>Total Expenses All Funds</b>	<b>\$ 11,384,176.00</b>	



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Any questions?