

Regular Meeting

Wednesday, December 18, 2024 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. Recognitions

5.1. The school board and staff of Northland Community Schools would like to thank the following:

- Seth Robison for his years of service on the ISD #118 school board
- Robbie Hall for her work as a Title 1 teacher

6. Audience Recognition

7. Consent items

7.1. Approve Treasurer's Report and bills for November 2024

7.2. Approve minutes from the November 20, 2024 Regular Meeting

7.3. Policies revised to reflect changes to MN Statute or make technical corrections that do not impact the content:
503, 507.5, 606, 606.5, 613 and 615

8. Reports

8.1. Early Education Report

8.2. Business Manager Report

8.3. Elementary Principal

8.4. Athletics/Activities Report

8.5. Facilities Report

8.6. Indian Education Report

8.7. CE Report

8.8. Dean of Students/ Behavioral Interventionist Report

9. Superintendent Report

10. New Business

10.1. Second Reading of Policy 446 - Pay Rates for Activities

10.2. First Reading and approval of updates to language in Policy 519 - Interviews of Student by Outside Agencies, Art. III, to reflect changes to MN Statute

10.3. First reading and approval to delete Art. VI of Policy 614 - School District Testing Plan and Procedure as it does not apply to the policy itself

10.4. Approve 2024-2025, Policy 614.1 - Indian Policies and Procedures Regarding Students Residing on Indian Lands with revisions to Sect. 4.1

10.5. Rescind Policy 617 - School District Ensurance of Preparatory and High School Standards

10.6. First reading of revisions to Policy 701 - Establishment and Adoption of School District Budget

10.7. First reading of revisions to Policy 721 - Uniform Grant Guidance Regarding Federal Revenue Sources

10.8. Approve the Memorandum of Understanding between ISD #118 and NREM Local #7224 pertaining to LETRS (Language Essentials for Teachers of Reading and Spelling) training

10.9. Approve the Resolution Establishing Combined Polling Places for 2025

10.10. Approve allowing 5th graders to play Junior High Basketball during the 2024-2025 season with the following contingencies:
2024-2025 season only
At coach's discretion
Does not apply to other sports
Complies with Title IX
Is not a revision to district policy

10.11. Acceptance of Election and Oath of Office

11. Personnel

11.1. Pursuant to Minnesota Statutes 179A.14, the school board of ISD #118 is hereby notified of the ISD #118 Principal's Association desire to meet and negotiate an initial agreement establishing terms and conditions of employment on January 13, 2025 at 3:30 p.m.

12. The meeting recessed at 6:30 p.m. for Truth in Taxation

13. Truth in Taxation Wednesday, December 18, 2024 - 6:30 p.m.

13.1. Approve the 2024 Levy, payable in 2025 in the amount of \$2,495,294.27 **Presenter:** Lori Backlund, Business Manager

14. The meeting resumed at 6:39 p.m.

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

16. Next Meeting Dates:

- Reorganization Meeting: Monday, January 6, 2025, at 5:30 p.m.
- Regular Meeting: January 2025 TBD

17. Adjournment

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	107058	5054	Remit	DEPUTY REGISTRAR		Check
				E 03	005 760 000 720 366	TITLE TRANSFER	\$724.50
PO#:	Voucher #:	74921	Invoice	Invoice No:	TITLE TRANSFER	11/7/2024	Paid Amt: \$724.50
							Check Amount: \$724.50
0118	chec	107059	5241		ACME TOOLS		Check
				E 01	005 810 000 000 420	DEWALT 18V-20V Battery Adapter Item No. 5	\$49.99
PO#: 20301	Voucher #:	74908	Invoice	Invoice No:	13340914	11/8/2024	Paid Amt: \$49.99
			E 01	005 810 000 000 401	110V DXH165, 1/2 impact, Coblat drill set per	\$488.99	
PO#: 20284	Voucher #:	74909	Invoice	Invoice No:	13312689	11/8/2024	Paid Amt: \$488.99
			E 01	005 810 000 000 401	110V DXH165, 1/2 impact, Coblat drill set per	\$144.99	
PO#: 20284	Voucher #:	74910	Invoice	Invoice No:	13311132	11/8/2024	Paid Amt: \$144.99
							Check Amount: \$683.97
0118	chec	107060	3296		AMAZON.COM		Check
				E 01	005 810 000 000 410	75 lb anchor drywall	\$43.76
PO#: 20383	Voucher #:	74845	Invoice	Invoice No:	1R4M-VHQQ-6JD7	11/8/2024	Paid Amt: \$43.76
			E 01	005 640 000 316 366	Low Pressure Boilers Study Guide	\$31.00	
			E 01	005 640 000 316 366	Low Pressure Boilers Book	\$118.31	
PO#: 20394	Voucher #:	74882	Invoice	Invoice No:	1F7D-KQ31-RFKD	11/8/2024	Paid Amt: \$149.31
			E 01	010 216 000 401 401	B01AXAO1GA Junior Learning Decoding Flas	\$10.99	
			E 01	010 216 000 401 401	B07LC1ZH71 Junior Learning Phonics Board	\$12.99	
			E 01	010 216 000 401 401	B0BPX14YWL hand2mind Sort That Sound! A	\$43.98	
			E 01	010 216 000 401 401	B0CQ8W6PQM hand2mind Elkonin Box Magr	\$67.98	
			E 01	010 216 000 401 401	Amazon Shipping Charge	\$0.00	
PO#: 20355	Voucher #:	74842	Invoice	Invoice No:	17M7-1FCX-XRVG	11/8/2024	Paid Amt: \$135.94
			E 01	005 810 000 000 410	Clips SST	\$8.99	
			E 01	005 810 000 000 410	Dyson filters	\$95.97	
PO#: 20265	Voucher #:	74848	Invoice	Invoice No:	199D-7MNQ-XT3H	11/8/2024	Paid Amt: \$104.96
			E 04	500 505 000 321 401	Square Canvas 6 inches	\$71.96	
			E 04	500 505 000 321 401	Origami paper	\$13.54	
			E 04	500 505 000 321 401	Buttons	\$44.97	
			E 04	500 505 000 321 401	Ribbons	\$14.61	
			E 04	500 505 000 321 401	MISC	\$0.00	
PO#: 20372	Voucher #:	74843	Invoice	Invoice No:	1XD4-QQ4K-P9RJ	11/8/2024	Paid Amt: \$145.08
			E 04	500 582 000 338 401	B00NC3Y9CM UpBright 9V AC/DC Adapter Cr	\$9.99	
			E 04	500 582 000 338 401	Amazon Shipping Charge	\$7.89	
PO#: 20356	Voucher #:	74839	Invoice	Invoice No:	1LLR-THPX-4FNJ	11/8/2024	Paid Amt: \$17.88
			E 01	040 211 000 000 401	Gwybkq Cutting Mat for Cricut (12x12 Inch,3 M	\$6.99	
			E 01	040 211 000 000 401	Rosmonde 12 Pack Bulk Composition Notebc	\$25.73	
			E 01	040 211 000 000 401	Texas Instruments TI-30XS MultiView Scientifi	\$98.80	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107060	3296		AMAZON.COM		Check		
				E 01	040 211 000 000 401	Scotch-Brite Multi-Purpose Cloth Wipes, 40 Ct		\$20.61	
				E 01	040 211 000 000 401	MISC		\$0.00	
				E 01	040 211 000 000 401	VBESTARTLY 80 Colors Alcohol Markers with		\$17.49	
	PO#: 20345	Voucher #:	74840	Invoice	Invoice No: 1VCV-MPGV-HLW9	11/8/2024	Paid Amt:	\$169.62	
				E 01	005 810 000 000 410	Attwood 11180-5 boat hook		\$55.06	
				E 01	005 810 000 000 410	Freight		(\$0.55)	
	PO#: 20380	Voucher #:	74844	Invoice	Invoice No: 1MRK-C4JL-CGWP	11/8/2024	Paid Amt:	\$54.51	
				E 03	005 760 000 720 420	Shark Anti-Allergen Cordless Stick Vacuum w/		\$419.98	
	PO#: 20371	Voucher #:	74841	Invoice	Invoice No: 1DJ3-TKV3-MFHK	11/8/2024	Paid Amt:	\$419.98	
							Check Amount:	\$1,241.04	
0118	chec	107061	04084		AMERICAN DISPOSAL		Check		
				E 01	005 810 000 000 331	October		\$1,916.94	
	PO#:	Voucher #:	74880	Invoice	Invoice No: 540510312	11/8/2024	Paid Amt:	\$1,916.94	
							Check Amount:	\$1,916.94	
0118	chec	107062	1357		AMERICAN EAGLE SEC SYS INC		Check		
				E 01	005 810 000 000 350	Relocate Sign Transmitter to outside of buildin		\$250.00	
	PO#: 20173	Voucher #:	74847	Invoice	Invoice No: 08272024	11/8/2024	Paid Amt:	\$250.00	
							Check Amount:	\$250.00	
0118	chec	107063	06415		ANDERSON GLASS		Check		
				E 01	005 810 000 000 350	Glazing fix for #9 center Jambs pane est Dan !		\$650.00	
	PO#: 20247	Voucher #:	74846	Invoice	Invoice No: I057022	11/8/2024	Paid Amt:	\$650.00	
							Check Amount:	\$650.00	
0118	chec	107064	4446		ARROWHEAD REGIONAL COMPUTING		Check		
				E 01	005 020 000 000 820	FY25 MASA 27/28 DUES		\$150.00	
	PO#:	Voucher #:	74886	Invoice	Invoice No: 2025-MASA	11/8/2024	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
0118	chec	107065	6258		BERGANKDV		Check		
				E 01	005 110 013 000 305	fy24 AUDIT		\$17,600.00	
	PO#:	Voucher #:	74887	Invoice	Invoice No: 1242527	11/8/2024	Paid Amt:	\$17,600.00	
							Check Amount:	\$17,600.00	
0118	chec	107066	4977		BOISE FORTE TRIBAL COUNCIL		Check		
				E 01	020 211 000 320 369	Quiz Bowl Team Fees-1 Team		\$100.00	
	PO#: 20403	Voucher #:	74897	Invoice	Invoice No: Quiz Bowl	11/8/2024	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	
0118	chec	107067	05062	R	CAPITAL ONE		Check		
				E 04	500 582 000 338 490	snack program		\$104.52	
	PO#: 20275	Voucher #:	74849	Invoice	Invoice No: 164287647817631	11/8/2024	Paid Amt:	\$104.52	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107067	05062	R	CAPITAL ONE		Check		
				E 04	500 582 000 338 401	classroom supplies		\$99.90	
	PO#: 20275	Voucher #:	74850	Invoice	Invoice No: 1042000314	11/8/2024	Paid Amt:	\$99.90	
				E 04	500 582 000 338 490	snack program		\$287.27	
	PO#: 20275	Voucher #:	74851	Invoice	Invoice No: 16427684277799	11/8/2024	Paid Amt:	\$287.27	
				E 01	010 206 011 433 401	PBIS Incentives K-12		\$165.36	
				E 01	020 206 011 433 401	PBIS Incentives K-12		\$126.19	
	PO#: 20216	Voucher #:	74852	Invoice	Invoice No: 9842967931323166	11/8/2024	Paid Amt:	\$291.55	
							Check Amount:	\$783.24	
0118	chec	107068	2839		CENTRAL LAKES COLLEGE		Check		
				E 01	020 211 000 000 394	M.Horn		\$783.00	
	PO#:	Voucher #:	74898	Invoice	Invoice No: Fall 24-25	11/8/2024	Paid Amt:	\$783.00	
							Check Amount:	\$783.00	
0118	chec	107069	5509		DAN MARTIN SNOWPLOWS SALES AND SERVICE		Check		
				E 01	005 810 000 000 401	Deck Baffles Set		\$185.88	
	PO#: 20273	Voucher #:	74853	Invoice	Invoice No: 34662	11/8/2024	Paid Amt:	\$185.88	
							Check Amount:	\$185.88	
0118	chec	107070	6668		DAVID'S HEAVY DUTY TOOL SALES		Check		
				E 03	005 760 000 720 420	oil drain pan with electric pump		\$590.79	
	PO#: 20351	Voucher #:	74854	Invoice	Invoice No: 10182024-2	11/8/2024	Paid Amt:	\$590.79	
							Check Amount:	\$590.79	
0118	chec	107071	6155		GENERATION GENIUS INC		Check		
				E 01	010 216 011 401 430	3 Classroom (Science Only) Licenses		\$375.00	
	PO#: 20379	Voucher #:	74881	Invoice	Invoice No: 178687	11/8/2024	Paid Amt:	\$375.00	
							Check Amount:	\$375.00	
0118	chec	107072	03788	R	HILLYARD/HUTCHINSON		Check		
				E 03	005 760 000 720 420	bus washing supplies		\$277.00	
	PO#: 20370	Voucher #:	74860	Invoice	Invoice No: 605640103	11/8/2024	Paid Amt:	\$277.00	
				E 01	005 810 000 000 350	isclub 26 wheel rebuild est cost		\$785.00	
	PO#: 20283	Voucher #:	74862	Invoice	Invoice No: 700615072	11/8/2024	Paid Amt:	\$785.00	
				E 01	005 810 000 000 410	supplies per quote 100846439 TP, roll towel, tc		\$1,551.37	
	PO#: 20364	Voucher #:	74859	Invoice	Invoice No: 605640104	11/8/2024	Paid Amt:	\$1,551.37	
				E 01	005 810 000 000 350	isclub 26 wheel rebuild est cost		\$764.00	
	PO#: 20283	Voucher #:	74861	Invoice	Invoice No: 700614759	11/8/2024	Paid Amt:	\$764.00	
							Check Amount:	\$3,377.37	
0118	chec	107073	01052		HOLKERS DO IT BEST LUMBER		Check		
				E 01	020 255 056 000 430	Open PO for Supplies		\$35.61	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107073	01052		HOLKERS DO IT BEST LUMBER		Check		
				E 01	020 255 056 000 430	Open PO for supplies		\$18.58	
	PO#: 20251	Voucher #:	74855	Invoice	Invoice No: 2410-080905	11/8/2024	Paid Amt:	\$54.19	
				E 01	010 206 011 433 401	Torx Lag Screws		\$0.00	
				E 01	020 255 056 000 430	Instructional Supp		\$60.68	
	PO#: 20251	Voucher #:	74858	Invoice	Invoice No: 2410-081277	11/8/2024	Paid Amt:	\$60.68	
				E 01	010 206 011 433 401	Galvanized Carriage bolts		\$19.25	
	PO#: 20251	Voucher #:	74856	Invoice	Invoice No: 2410-080548	11/8/2024	Paid Amt:	\$19.25	
				E 01	020 255 056 000 430	FROM PO#20251		\$5.98	
	PO#:	Voucher #:	74857	Invoice	Invoice No: 2410-080409	11/8/2024	Paid Amt:	\$5.98	
								Check Amount:	\$140.10
0118	chec	107074	6398		INDUSTRIAL LUBRICANT COMPANY		Check		
				E 03	005 760 000 720 420	transmission fluid for the buses and windshield		\$2,499.20	
	PO#: 20350	Voucher #:	74890	Invoice	Invoice No: M24489-IN	11/8/2024	Paid Amt:	\$2,499.20	
								Check Amount:	\$2,499.20
0118	chec	107075	6654		REMIT KIMBALL MIDWEST		Check		
				E 03	005 760 000 720 420	stock for shop order #5258434p		\$959.63	
	PO#: 20361	Voucher #:	74863	Invoice	Invoice No: 102714861	11/8/2024	Paid Amt:	\$959.63	
				E 03	005 760 000 720 420	bolts and nuts for bus 94 gear box invoice#102		\$53.40	
	PO#: 20377	Voucher #:	74864	Invoice	Invoice No: 102705353	11/8/2024	Paid Amt:	\$53.40	
				E 03	005 760 000 720 420	3/4-10 GR 8 Tall Locknut		\$46.70	
	PO#:	Voucher #:	74901	Invoice	Invoice No: 102723886	11/8/2024	Paid Amt:	\$46.70	
								Check Amount:	\$1,059.73
0118	chec	107076	5358		L&M SUPPLY INC		Check		
				E 01	020 255 056 000 430	Open PO for Supplies		\$19.98	
	PO#: 20243	Voucher #:	74865	Invoice	Invoice No: 12089045WSID	11/8/2024	Paid Amt:	\$19.98	
								Check Amount:	\$19.98
0118	chec	107077	5965		LOGAN MONROE		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$600.00	
	PO#:	Voucher #:	74907	Invoice	Invoice No: 11/2024	11/8/2024	Paid Amt:	\$600.00	
								Check Amount:	\$600.00
0118	chec	107078	1457		McMASTER-CARR SUPPLY CO		Check		
				E 01	005 810 000 000 410	WASTE BASKET SET, GRAY		\$276.22	
	PO#:	Voucher #:	74924	Invoice	Invoice No: 35444912	11/8/2024	Paid Amt:	\$276.22	
								Check Amount:	\$276.22
0118	chec	107079	6613		MEDSURETY		Check		
				E 01	005 110 000 000 299	HSA		\$102.00	
				E 01	005 110 000 000 299	MFSA-HSA		\$3.50	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	107079	6613		MEDSURETY		Check
				E 01	005 110 000 000 299 MFSA		\$24.50
PO#:	Voucher #:	74878	Invoice	Invoice No:	36330	11/8/2024	Paid Amt: \$130.00
							Check Amount: \$130.00
0118	chec	107080	4225		MIDWEST BUS PARTS		Check
				E 03	005 760 000 720 420 booster seat invoice#207002		\$57.47
PO#: 20378	Voucher #:	74867	Invoice	Invoice No:	207002	11/8/2024	Paid Amt: \$57.47
			E 03	005 760 000 720 420 gear box for bus#94 invoice #206721			\$1,768.48
PO#: 20396	Voucher #:	74896	Invoice	Invoice No:	206721	11/8/2024	Paid Amt: \$1,768.48
			E 03	005 760 000 720 420 abs sensor invoice#207084			\$128.72
PO#: 20378	Voucher #:	74868	Invoice	Invoice No:	207084	11/8/2024	Paid Amt: \$128.72
			E 03	005 760 000 720 420 Repair Supplies-BUSES			\$102.56
PO#:	Voucher #:	74869	Credit	Invoice No:	203751CM	11/8/2024	Paid Amt: (\$102.56)
							Check Amount: \$1,852.11
0118	chec	107081	06184		MINNESOTA NORTH COLLEGE		Check
				E 01	020 255 000 000 820 ALI MEMBERSHIP DUES		\$2,814.00
PO#:	Voucher #:	74872	Invoice	Invoice No:	CI0000002849	11/8/2024	Paid Amt: \$2,814.00
							Check Amount: \$2,814.00
0118	chec	107082	5222		MRI Software LLC		Check
				E 01	005 110 000 000 305 J.FENNING		\$10.00
				E 01	005 110 000 000 305 RYDER PEPIN		\$10.00
				E 01	005 110 000 000 305 IRVING VILINA		\$20.00
				E 01	005 110 000 000 305 DARRELL ANDERSON		\$20.00
				E 01	005 110 000 000 305 SARA POST		\$20.00
				E 01	005 110 000 000 305 DAN PROCOPIO		\$10.00
				E 01	005 110 000 000 305 ASHLEY MAGRUDER		\$20.00
				E 01	005 110 000 000 305 PAIGE BEENS		\$20.00
PO#:	Voucher #:	74922	Invoice	Invoice No:	MRIUS2165443	11/8/2024	Paid Amt: \$130.00
							Check Amount: \$130.00
0118	chec	107083	03349		REMIT NORTH CENTRAL INTERNATIONAL, LLC		Check
				E 03	005 760 000 720 350 glass for bus #90 invoice#x226022407;01		\$342.27
PO#: 20400	Voucher #:	74889	Invoice	Invoice No:	X226022407:01	11/8/2024	Paid Amt: \$342.27
							Check Amount: \$342.27
0118	chec	107084	6675		NORTHERN LIGHTS TRUCK & TRAILER INC		Check
				E 03	005 760 000 720 420 repair turbo on 91		\$2,249.12
PO#: 20341	Voucher #:	74895	Invoice	Invoice No:	4205	11/8/2024	Paid Amt: \$2,249.12
							Check Amount: \$2,249.12

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107085	4065		NORTHERN STAR COOPERATIVE		Check		
				E 03	005 760 000 720 441	GASOLINE		\$2,123.36	
				E 03	005 760 000 720 444	DIESEL		\$5,784.69	
PO#:	Voucher #:	74891	Invoice	Invoice No:	STMT 10/31/24	11/8/2024	Paid Amt:	\$7,908.05	
							Check Amount:	\$7,908.05	
0118	chec	107086	6294		NORTHLAND LAWN & SPORT LLC		Check		
				E 01	005 810 000 000 401	Gator main parts per quote 10-15-24		\$806.48	
PO#: 20376	Voucher #:	74902	Invoice	Invoice No:	33269	11/8/2024	Paid Amt:	\$806.48	
							Check Amount:	\$806.48	
0118	chec	107087	5796		O'REILLY AUTO PARTS		Check		
				E 03	005 760 000 720 420	fuel additive invoice #1533-237872		\$479.76	
PO#: 20375	Voucher #:	74871	Invoice	Invoice No:	1533-237872	11/8/2024	Paid Amt:	\$479.76	
				E 03	005 760 000 720 420	socket set invoice #1533-237506		\$324.96	
PO#: 20375	Voucher #:	74870	Invoice	Invoice No:	1533-237506	11/8/2024	Paid Amt:	\$324.96	
							Check Amount:	\$804.72	
0118	chec	107088	6667		PARK & PLAY USA, LLC		Check		
				E 01	020 211 014 161 401	Portable Gaga Pit		\$2,125.00	
				E 01	020 211 014 161 401	Shipping		\$576.50	
PO#: 20259	Voucher #:	74873	Invoice	Invoice No:	600996	11/8/2024	Paid Amt:	\$2,701.50	
							Check Amount:	\$2,701.50	
0118	chec	107089	06636		PINE CONE PRESS CITIZEN		Check		
				E 04	500 505 000 321 380	Trunk or Treat		\$217.60	
PO#:	Voucher #:	74874	Invoice	Invoice No:	STMT 10/29 CE	11/8/2024	Paid Amt:	\$217.60	
				E 01	005 110 000 000 380	August minutes		\$429.98	
				E 01	005 110 000 000 380	General Election		\$1,146.60	
				E 01	005 110 000 000 380	Sept. Minutes		\$327.60	
				E 01	005 110 000 000 380	General Election		\$1,146.60	
PO#:	Voucher #:	74875	Invoice	Invoice No:	stmt 10/29	11/8/2024	Paid Amt:	\$3,050.78	
							Check Amount:	\$3,268.38	
0118	chec	107090	04532		POPPLERS MUSIC INC		Check		
				E 01	310 298 410 301 402	00-CBM01003 Cartoon Christmas, A - Concert		\$70.00	
				E 01	310 298 410 301 402	00-50781 Last Christmas - Concert Band (she		\$75.00	
PO#: 20388	Voucher #:	74899	Invoice	Invoice No:	2956925	11/8/2024	Paid Amt:	\$145.00	
				E 01	310 298 410 301 402	return		\$111.00	
PO#:	Voucher #:	74900	Credit	Invoice No:	2947967	11/8/2024	Paid Amt:	(\$111.00)	
							Check Amount:	\$34.00	
0118	chec	107091	03258		RAPIDS WELDING SUPPLY		Check		
				E 03	005 760 000 720 420	ACET		\$12.00	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107091	03258		RAPIDS WELDING SUPPLY		Check		
				E 03	005 760 000 720 420	OXYGEN		\$22.00	
				E 03	005 760 000 720 420	POLY PROPYLENE		\$5.50	
				E 03	005 760 000 720 420	ARGON/CO2		\$5.50	
PO#:		Voucher #:	74888	Invoice	Invoice No: 0030047260		11/8/2024	Paid Amt:	\$45.00
								Check Amount:	\$45.00
0118	chec	107092	4934		SAFETY FIRST PLAYGROUND		Check		
				E 01	005 810 000 000 350	ASTM wood chips per quote 7113		\$12,740.00	
PO#: 20374		Voucher #:	74879	Invoice	Invoice No: 9624		11/8/2024	Paid Amt:	\$12,740.00
								Check Amount:	\$12,740.00
0118	chec	107093	05304		SANDSTROM'S		Check		
				E 02	005 770 000 705 495	BREAKFAST MILK		\$47.53	
				E 02	005 770 000 701 495	LUNCH MILK		\$118.00	
PO#:		Voucher #:	74913	Invoice	Invoice No: 524654		11/8/2024	Paid Amt:	\$165.53
				E 02	005 770 000 705 495	BREAKFAST MILK		\$142.38	
				E 02	005 770 000 701 495	LUNCH MILK		\$180.00	
PO#:		Voucher #:	74911	Invoice	Invoice No: 523831		11/8/2024	Paid Amt:	\$322.38
				E 02	005 770 000 705 495	BREAKFAST MILK		\$129.50	
				E 02	005 770 000 701 495	LUNCH MILK		\$251.78	
PO#:		Voucher #:	74914	Invoice	Invoice No: 524958		11/8/2024	Paid Amt:	\$381.28
				E 02	005 770 000 705 495	BREAKFAST MILK		\$126.00	
				E 02	005 770 000 701 495	LUNCH MILK		\$240.00	
PO#:		Voucher #:	74912	Invoice	Invoice No: 524179		11/8/2024	Paid Amt:	\$366.00
PO#: 20303		Voucher #:	74906	Invoice	Invoice No: F522163		11/8/2024	Paid Amt:	\$4,012.50
				E 01	005 810 000 000 401	729850 Triple melt with Activar sno melt call cl		\$4,012.50	
PO#:		Voucher #:	74905	Invoice	Invoice No: 519068		11/8/2024	Paid Amt:	\$34.44
				E 01	310 298 069 301 402	CONCESSION FOOD		\$34.44	
								Check Amount:	\$5,282.13
0118	chec	107094	6514		SYSCO WESTERN MINNESOTA, INC		Check		
				E 02	005 770 000 701 490	LUNCH COMMODITIES		\$42.70	
PO#:		Voucher #:	74915	Invoice	Invoice No: 253758722		11/8/2024	Paid Amt:	\$42.70
				E 02	005 770 000 705 490	BREAKFAST		\$254.42	
				E 02	005 770 000 701 490	LUNCH		\$977.02	
				E 02	005 770 000 701 401	SUPPLIES		\$29.97	
PO#:		Voucher #:	74916	Invoice	Invoice No: 253758723		11/8/2024	Paid Amt:	\$1,261.41
				E 02	005 770 000 705 490	BREAKFAST		\$558.22	
				E 02	005 770 000 701 490	LUNCH		\$1,272.99	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107098	6660		REMIT VESTIS GROUP INC		Check		
				E 03	005 760 000 720 401	Uniforms and shop towels		\$14.26	
	PO#: 20206	Voucher #:	74892	Invoice	Invoice No: 2630347961	11/8/2024	Paid Amt:	\$14.26	
				E 02	005 770 000 701 401	Uniforms and linens		\$11.15	
	PO#: 20327	Voucher #:	74893	Invoice	Invoice No: 2630347960	11/8/2024	Paid Amt:	\$11.15	
				E 01	005 810 000 000 350	4 18" / 2 48" / 1 60" dry mops + 2		\$6.21	
	PO#: 20294	Voucher #:	74894	Invoice	Invoice No: 2630347962	11/8/2024	Paid Amt:	\$6.21	
							Check Amount:	\$99.66	
0118	chec	107099	05305	R	WENGER CORPORATION		Check		
				E 06	005 867 000 379 350	Band Room Tiles per quote 3320664		\$12,365.34	
	PO#: 20028	Voucher #:	74877	Invoice	Invoice No: 881771	11/8/2024	Paid Amt:	\$12,365.34	
							Check Amount:	\$12,365.34	
0118	chec	107100	6662		LAWRENCE UNIVERSITY		Check		
				E 01	005 960 324 340 898	1ST PAYMENT-MALLORY TSCHEU		\$2,000.00	
	PO#:	Voucher #:	74363	Invoice	Invoice No: M.TSCHEU #901274790	11/20/2024	Paid Amt:	\$2,000.00	
							Check Amount:	\$2,000.00	
0118	chec	107101	5241		ACME TOOLS		Check		
				E 03	005 760 000 720 420	#25188691		\$347.00	
	PO#: 20423	Voucher #:	74935	Invoice	Invoice No: 13515128	11/25/2024	Paid Amt:	\$347.00	
							Check Amount:	\$347.00	
0118	chec	107102	3296		AMAZON.COM		Check		
				E 01	005 810 000 000 410	battery dyson v11		\$169.92	
				E 01	005 810 000 000 410	charger dyson		\$39.96	
	PO#: 20391	Voucher #:	74995	Invoice	Invoice No: 14TX-KHGK-6Y2Y	11/25/2024	Paid Amt:	\$209.88	
				E 01	010 216 011 401 401	B00BWU3HNY Amazon Basics Clear Thermal		\$19.90	
				E 01	010 216 011 401 401	B077BWZFDT Junior Learning Blends Dominic		\$18.87	
				E 01	010 216 011 401 401	B077BY4QXY Junior Learning Rhyming Word		\$10.54	
				E 01	010 216 011 401 401	B077C25P2V Junior Learning Beginning Sound		\$11.69	
				E 01	010 216 011 401 401	B077C25P2W Junior Learning Short Vowel Dec		\$11.69	
				E 01	010 216 011 401 401	B07R8D1RHS Amazon Basics Clear Sheet Pr		\$8.71	
				E 01	010 216 011 401 401	B09WJH1D1W Junior Learning Decoding Mat		\$16.60	
				E 01	010 216 011 401 401	B09WJJ8QCK Junior Learning CVC Match & I		\$11.31	
				E 01	010 216 011 401 401	B0BVM2KJV8 Queekay 32 Pcs 2 x 3 x 0.2' inc		\$17.99	
				E 01	010 216 011 401 401	B0CR7YB96F The Fidget Game Vocabulary V		\$29.99	
				E 01	010 216 011 401 401	Amazon Shipping Charge		\$6.99	
	PO#: 20420	Voucher #:	74929	Invoice	Invoice No: 1JGP-XHTC-66ND	11/25/2024	Paid Amt:	\$164.28	
				E 01	020 255 000 000 430	DOLLAR BOSS White Board Magnetic Dry Er		\$36.69	
				E 01	005 810 000 000 420	Jared Johnson Stopper		\$9.90	
	PO#: 20405	Voucher #:	74930	Invoice	Invoice No: 1L3X-3PTH-47PY	11/25/2024	Paid Amt:	\$46.59	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	107102	3296		AMAZON.COM		Check
				E 04	500 505 000 321 401	1350 Pcs Christmas Beads Christmas Crystal	\$14.99
	PO#: 20424	Voucher #:	74931	Invoice	Invoice No: 1L3X-3PTH-47PY-1	11/25/2024	Paid Amt: \$14.99
				E 01	010 411 000 740 433	HANDWRITING WITHOUT TEARS K/1/2 SET	\$80.85
				E 01	010 411 000 740 433	BYFWH 5Pcs Medium Size Magic Practice Cc	\$14.99
				E 01	010 203 202 000 401	BYFWH 5Pcs Medium Size Magic Practice Cc	\$14.99
				E 01	010 203 202 000 401	VELCRO Brand Dots with Adhesive White 20	\$13.23
				E 01	010 203 202 000 401	AFMAT Electric Pencil Sharpener, Pencil Shar	\$23.50
				E 01	010 203 202 000 401	AA/AAA BATTERIES	\$26.73
				E 01	010 203 202 000 401	ASSORTMENT RINGS	\$9.99
				E 01	010 203 202 000 401	Freight	(\$0.84)
				E 01	010 411 000 740 433	Freight	(\$0.90)
	PO#: 20343	Voucher #:	74934	Invoice	Invoice No: 1WW3-7WL4-L1NJ	11/25/2024	Paid Amt: \$182.54
				E 01	310 298 114 301 402	B07DWNVB11 favide 22 Pack 0.5mm 6-in-1 M	\$11.98
				E 01	310 298 114 301 402	B07PLQ65QW SCStyle Invisible Ink Pen 28Pc	\$44.46
				E 01	310 298 114 301 402	B07R4739VV KISEER 50 Pieces Assorted Co	\$11.99
				E 01	310 298 114 301 402	B087BWTFGP Shuttle Art Mechanical Pencils	\$27.98
				E 01	310 298 114 301 402	B08BYKH86P Vorspack Drawstring Backpack	\$16.99
				E 01	310 298 114 301 402	B08D34T584 Bekayshad Stickers for Water Br	\$5.69
				E 01	310 298 114 301 402	B08T6DFHBZ Shindel 6PCS Mini Inflatable Fc	\$38.94
				E 01	310 298 114 301 402	B092NG5HB2 MBOUTrising 9Pcs Magnetic R	\$48.95
				E 01	310 298 114 301 402	B09NPF2M3Z Olansit 200 PCS Water Bottle €	\$4.99
				E 01	310 298 114 301 402	B09Y8QHPC7 Yunaking 130PCS Squishies M	\$25.99
				E 01	310 298 114 301 402	B09YSJLJFM Partywind 408 PCS Kids Tattoo:	\$9.99
				E 01	310 298 069 000 401	B09Z6KXQPS Honeydak 30 Pack Tumbler wit	\$35.99
				E 01	310 298 114 301 402	B0B159LTBP 100 Pcs Spiky Hedge Balls Mult	\$25.50
				E 01	310 298 114 301 402	B0B6HLNYJ7 Dshengoo 12 Pcs 5 Inch Mini B	\$25.98
				E 01	310 298 114 301 402	B0B7JFFKWN 24 PCS Pop Fidget Toys Bulk I	\$20.55
				E 01	310 298 114 301 402	B0BMYGMDC6 50 Pcs Frosty Bouncy Balls K	\$32.33
				E 01	310 298 069 000 401	B0BY7ZFDM9 Teling 144 Pcs Scented Glitter	\$24.43
				E 01	310 298 069 000 401	B0C2BRNNNC ZOHAN Kids Ear Protection 3	\$65.94
				E 01	310 298 114 301 402	B0C32Y8Z52 YAZO 100PCS Random Shoe C	\$12.97
				E 01	310 298 069 000 401	B0C85JMG2G Shuttle Art 504 Colored Pencils	\$39.98
				E 01	310 298 114 301 402	B0CF936HQT YEALQUE Random Different 3l	\$9.99
				E 01	310 298 069 000 401	B0CKQCDXC3 Mifoci 30 Pcs Water Bottle Bul	\$48.99
				E 01	310 298 114 301 402	B0CM9G1JGF Pasimy Animals Coloring Book	\$13.99
				E 01	310 298 069 000 401	B0CP1P5ZSH Liliful 24 Pcs Christmas Colorin	\$26.99
				E 01	310 298 114 301 402	B0CTHY1THF Fidget Toys Kids Sensory Ring:	\$27.51
				E 01	310 298 114 301 402	B0D6XJK63R INSOON 30 Packs Animal Party	\$25.99

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107102	3296		AMAZON.COM		Check		
				E 01	310 298 069 000 401	B0D7G654X7 Mifoci 20 Pieces Water Bottle B	\$35.99		
				E 01	310 298 114 301 402	Amazon Shipping Charge	\$0.00		
	PO#: 20410	Voucher #:	74932	Invoice	Invoice No: 1G17-HMYL-9JD4	11/25/2024	Paid Amt:	\$721.07	
				E 01	005 620 000 343 470	Little Moons Graphic Novel	\$19.43		
				E 01	005 620 000 343 470	Indiginerds graphic novel	\$17.23		
				E 01	005 620 000 343 470	Daughters of Snow and Cinder	\$17.26		
				E 01	005 620 000 343 470	Be That Way	\$13.01		
				E 01	005 620 000 343 470	Run and Hide: How Jewish Youth Escaped the	\$21.38		
				E 01	005 620 000 343 470	A Royal Conundrum	\$13.46		
				E 01	005 620 000 343 470	Noise	\$9.99		
				E 01	005 620 000 343 470	Two Tribes	\$9.99		
				E 01	005 620 000 343 470	Hoops	\$9.17		
				E 01	005 620 000 343 470	Akim Aliu: Dreamer	\$9.69		
				E 01	005 620 000 343 470	Brooms	\$18.90		
				E 01	005 620 000 343 470	A Witch's Guide to Burning	\$20.60		
				E 01	005 620 000 343 470	Invisible	\$9.39		
	PO#: 20392	Voucher #:	74933	Invoice	Invoice No: 1GMF-D9HL-7QV7	11/25/2024	Paid Amt:	\$189.50	
							Check Amount:	\$1,528.85	
0118	chec	107103	4446		ARROWHEAD REGIONAL COMPUTING		Check		
				E 01	020 050 000 000 820	L.Sizenbach TUG membership	\$155.00		
	PO#:	Voucher #:	74928	Invoice	Invoice No: 2084	11/25/2024	Paid Amt:	\$155.00	
							Check Amount:	\$155.00	
0118	chec	107104	4672		BSN SPORTS		Check		
				E 04	500 505 000 321 401	Basketball Jerseys	\$1,050.00		
				E 04	500 505 000 321 401	Freight	\$30.00		
	PO#: 20324	Voucher #:	74936	Invoice	Invoice No: 927622470	11/25/2024	Paid Amt:	\$1,080.00	
							Check Amount:	\$1,080.00	
0118	chec	107105	3663		CLIMATE MAKERS INC		Check		
				E 01	005 810 000 000 350	add hot water tap to bus garage T in for Chem	\$2,650.00		
	PO#: 20278	Voucher #:	74939	Invoice	Invoice No: 122244	11/25/2024	Paid Amt:	\$2,650.00	
							Check Amount:	\$2,650.00	
0118	chec	107106	01626		cmERDC		Check		
				E 01	020 211 000 000 401	Paper Supplies HS 40	\$735.53		
				E 01	010 203 202 000 401	Paper supplies Elem 40	\$735.53		
				E 01	005 110 000 000 401	Paper Supplies District 20	\$367.74		
	PO#: 20125	Voucher #:	74938	Invoice	Invoice No: 197009	11/25/2024	Paid Amt:	\$1,838.80	
							Check Amount:	\$1,838.80	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107107	6513		COLONIAL LIFE		Check		
				B 01	215 032	ER Cafe Plan Payroll Deductions		\$694.03	
PO#:	Voucher #:	75025	Invoice	Invoice No:	December	11/25/2024	Paid Amt:	\$694.03	
							Check Amount:	\$694.03	
0118	chec	107108	6051		CYNTHIA BUCHHOLZ		Check		
				E 04	500 505 000 321 305	Consulting Fees		\$520.00	
PO#:	Voucher #:	74940	Invoice	Invoice No:	11/13/24	11/25/2024	Paid Amt:	\$520.00	
							Check Amount:	\$520.00	
0118	chec	107109	6677		DAKOTA ASSEMBLIES INC		Check		
				E 01	010 206 011 424 303	11/13 Program		\$900.00	
PO#:	Voucher #:	74975	Invoice	Invoice No:	1910	11/25/2024	Paid Amt:	\$900.00	
							Check Amount:	\$900.00	
0118	chec	107110	4397		DELTA DENTAL OF MN		Check		
				E 01	010 203 000 000 291	ELEM RETIREE		\$148.32	
				E 01	020 211 000 000 291	SEC RETIREE		\$145.86	
				E 01	010 050 000 000 291	ADMIN RETIREE		\$145.86	
				B 01	215 046	DISTRICT CONTRIBUTION		\$2,602.10	
PO#:	Voucher #:	75027	Invoice	Invoice No:	RIS00060933332	11/25/2024	Paid Amt:	\$3,042.14	
							Check Amount:	\$3,042.14	
0118	chec	107111	6671		EDWARDS OIL, INC		Check		
				E 01	005 810 000 000 442	PROPANE		\$15.25	
PO#:	Voucher #:	74943	Invoice	Invoice No:	IN759213	11/25/2024	Paid Amt:	\$15.25	
				E 01	005 810 000 000 440	DYED FUEL		\$2,519.83	
PO#:	Voucher #:	74944	Invoice	Invoice No:	IN759387	11/25/2024	Paid Amt:	\$2,519.83	
				E 01	005 810 000 000 442	PROPANE		\$127.24	
PO#:	Voucher #:	74941	Invoice	Invoice No:	IN759211	11/25/2024	Paid Amt:	\$127.24	
				E 01	005 810 000 000 442	PROPANE		\$578.48	
PO#:	Voucher #:	74942	Invoice	Invoice No:	IN759210	11/25/2024	Paid Amt:	\$578.48	
							Check Amount:	\$3,240.80	
0118	chec	107112	3080		ESC SYSTEMS		Check		
				E 06	005 867 000 370 350	Paging system ECFE failed outputs est cost		\$2,904.30	
PO#: 20365	Voucher #:	74994	Invoice	Invoice No:	80917	11/25/2024	Paid Amt:	\$2,904.30	
							Check Amount:	\$2,904.30	
0118	chec	107113	5949		FIRST		Check		
				E 01	020 399 000 313 369	Team 8372 Registration FRC Veteran Team R		\$5,700.00	
PO#: 20393	Voucher #:	74947	Invoice	Invoice No:	INV115904	11/25/2024	Paid Amt:	\$5,700.00	
							Check Amount:	\$5,700.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107114	5922		GARY CHARWOOD		Check		
				E 01	020 605 000 510 303	CONSULTING FEES		\$500.00	
	PO#:	Voucher #:	74946	Invoice	Invoice No: 11/8			Paid Amt:	\$500.00
								Check Amount:	\$500.00
0118	chec	107115	06475		HEARTLAND TIRE SERVICE INC		Check		
				E 03	005 760 000 720 420	TIRES		\$2,603.60	
	PO#:	Voucher #:	75019	Invoice	Invoice No: 15028557			Paid Amt:	\$2,603.60
								Check Amount:	\$2,603.60
0118	chec	107116	6596		HEIDI MARIE ERICKSON		Check		
				E 04	500 505 000 321 305	Consulting Fees		\$525.00	
	PO#:	Voucher #:	74953	Invoice	Invoice No: 11/18 GNOME CLASS			Paid Amt:	\$525.00
								Check Amount:	\$525.00
0118	chec	107117	03788	R	HILLYARD/HUTCHINSON		Check		
				E 01	005 810 000 000 410	top clean and towels per quote 100847702		\$591.00	
	PO#: 20386	Voucher #:	75023	Invoice	Invoice No: 605647267			Paid Amt:	\$591.00
								Check Amount:	\$591.00
0118	chec	107118	5590		HOLDEN ELECTRIC		Check		
				E 06	005 867 000 370 350	Failed Emer light set south wall main common		\$770.13	
	PO#: 20385	Voucher #:	75024	Invoice	Invoice No: 78166			Paid Amt:	\$770.13
								Check Amount:	\$770.13
0118	chec	107119	01052		HOLKERS DO IT BEST LUMBER		Check		
				E 01	020 255 000 000 430	Open PO for Supplies		\$62.64	
	PO#: 20399	Voucher #:	74951	Invoice	Invoice No: 2411-081746			Paid Amt:	\$62.64
				E 01	020 255 000 000 430	Open PO for Supplies		\$101.97	
	PO#: 20399	Voucher #:	74952	Invoice	Invoice No: 2411-082035			Paid Amt:	\$101.97
				E 01	020 255 000 000 430	Open PO for Supplies		\$50.00	
				E 01	020 255 000 000 430	Open PO for Supplies		\$51.14	
	PO#: 20399	Voucher #:	74950	Invoice	Invoice No: 2410-081479			Paid Amt:	\$101.14
				E 01	020 255 000 000 430	Open PO for Supplies		\$59.60	
	PO#: 20399	Voucher #:	74949	Invoice	Invoice No: 2411-081803			Paid Amt:	\$59.60
				E 01	020 255 000 000 430	Open PO for Supplies		\$6.49	
	PO#: 20399	Voucher #:	74948	Invoice	Invoice No: 2411-082000			Paid Amt:	\$6.49
								Check Amount:	\$331.84
0118	chec	107120	6249		HORACE MANN LIFE INSURANCE CO		Check		
				E 01	005 020 000 000 230	Life Insurance		\$259.50	
	PO#:	Voucher #:	74954	Invoice	Invoice No: 0525146330-2024/2025			Paid Amt:	\$259.50
								Check Amount:	\$259.50

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107121	5362		HUDL		Check		
				E 01	310 294 220 000 405	Northland Boys Basketball HUDL		\$650.00	
				E 01	310 296 320 000 405	Storm Girls Basketball HUDL		\$650.00	
	PO#: 20441	Voucher #:	75018	Invoice	Invoice No: H00114784	11/25/2024	Paid Amt:	\$1,300.00	
							Check Amount:	\$1,300.00	
0118	chec	107122	5140		INSTITUTE FOR ENVIRONMENTAL ASSESSMENT		Check		
				E 05	005 865 000 352 305	7 normal site visits per std schedule		\$825.00	
	PO#: 20093	Voucher #:	74959	Invoice	Invoice No: 00055530	11/25/2024	Paid Amt:	\$825.00	
							Check Amount:	\$825.00	
0118	chec	107123	6355		INTERQUEST DETECTION CANINES		Check		
				E 01	005 716 000 342 311	November 13th		\$400.00	
	PO#:	Voucher #:	74980	Invoice	Invoice No: Nov NM 2024	11/25/2024	Paid Amt:	\$400.00	
							Check Amount:	\$400.00	
0118	chec	107124	02732		ISD #0318		Check		
				E 01	005 640 000 316 366	ParaPro Surber/Frank		\$55.00	
	PO#: 20382	Voucher #:	74979	Invoice	Invoice No: 0002500043	11/25/2024	Paid Amt:	\$55.00	
				E 04	500 505 000 321 380	Advertising		\$725.92	
	PO#:	Voucher #:	74960	Invoice	Invoice No: 0002500029	11/25/2024	Paid Amt:	\$725.92	
							Check Amount:	\$780.92	
0118	chec	107125	6689		JARRETT GLANZ		Check		
				E 01	310 294 210 000 184	GAME WORKER		\$55.00	
	PO#:	Voucher #:	74945	Invoice	Invoice No: 9/20 FB GAME	11/25/2024	Paid Amt:	\$55.00	
							Check Amount:	\$55.00	
0118	chec	107126	01098		JOHNSON TELEPHONE CO		Check		
				E 01	005 010 000 000 320	R0520		\$611.23	
	PO#:	Voucher #:	74956	Invoice	Invoice No: R0520-STMT 11/2024	11/25/2024	Paid Amt:	\$611.23	
				E 01	040 810 000 000 320	R4513		\$31.88	
	PO#:	Voucher #:	74957	Invoice	Invoice No: R4513-11/2024	11/25/2024	Paid Amt:	\$31.88	
							Check Amount:	\$643.11	
0118	chec	107127	6683		JOSHUA RED DAY		Check		
				E 01	020 605 000 510 303	CONSULTING FEES		\$500.00	
	PO#:	Voucher #:	74958	Invoice	Invoice No: 11/8 CONSULTANT	11/25/2024	Paid Amt:	\$500.00	
							Check Amount:	\$500.00	
0118	chec	107128	5358		L&M SUPPLY INC		Check		
				E 01	020 255 056 000 430	OPen PO for SUPplies		\$75.00	
				E 01	020 255 056 000 430	Open PO for SUPplies		\$57.54	
	PO#: 20243	Voucher #:	74968	Invoice	Invoice No: 12114465WSID	11/25/2024	Paid Amt:	\$132.54	
							Check Amount:	\$132.54	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107129	01095		LAKE COUNTRY POWER		Check		
				E 01	005 810 000 000 332	ECFE BUILDING		\$891.00	
PO#:	Voucher #:	74965	Invoice	Invoice No:	90000206-11/2024	11/25/2024	Paid Amt:	\$891.00	
				E 01	005 810 000 000 332	BOILER HOUSE		\$7,582.00	
PO#:	Voucher #:	74964	Invoice	Invoice No:	90000204/205-11/2024	11/25/2024	Paid Amt:	\$7,582.00	
				E 01	005 810 000 000 332	FOOTBALL LIGHTS		\$73.00	
PO#:	Voucher #:	74967	Invoice	Invoice No:	10000176-11/2024	11/25/2024	Paid Amt:	\$73.00	
				E 01	005 810 000 000 332	FOOTBALL LIGHTS		\$87.00	
PO#:	Voucher #:	74963	Invoice	Invoice No:	10000175-11/2024	11/25/2024	Paid Amt:	\$87.00	
				E 01	005 810 000 000 332	MAIN SCHOOL		\$12,117.00	
PO#:	Voucher #:	74966	Invoice	Invoice No:	90000203-11/2024	11/25/2024	Paid Amt:	\$12,117.00	
							Check Amount:	\$20,750.00	
0118	chec	107130	06136		LAKES COUNTRY SERV COOP		Check		
				E 03	005 760 000 720 290	RANDOM DOT: Y423522444		\$35.00	
PO#:	Voucher #:	74962	Invoice	Invoice No:	100475	11/25/2024	Paid Amt:	\$35.00	
				E 03	005 760 000 720 290	RANDOM DOT:Y42048275, Y42048276		\$70.00	
PO#:	Voucher #:	74961	Invoice	Invoice No:	100499	11/25/2024	Paid Amt:	\$70.00	
							Check Amount:	\$105.00	
0118	chec	107131	5223		MADISON NATIONAL LIFE		Check		
				B 01	215 036	Ltd Insurance Withholding Payable-Dist		\$1,032.20	
PO#:	Voucher #:	75028	Invoice	Invoice No:	Dec-2024	11/25/2024	Paid Amt:	\$1,032.20	
							Check Amount:	\$1,032.20	
0118	chec	107132	6633		MADISON SHEPARD		Check		
				E 01	010 206 011 433 401	Student of Month Sept. Eagle Pride T-Shirt (S)		\$18.00	
				E 01	010 206 011 433 401	Student of Month October Eagle Pride T-Shirt		\$20.00	
				E 01	010 206 011 433 401	Student of Month September 2 Med Long Slee		\$40.00	
				E 01	010 206 011 433 401	Student of Month September 1 Large Short Sli		\$18.00	
				E 01	010 206 011 433 401	Student of Month October 1 small/1 med Long		\$40.00	
PO#: 20417	Voucher #:	74969	Invoice	Invoice No:	11/21/24	11/25/2024	Paid Amt:	\$136.00	
							Check Amount:	\$136.00	
0118	chec	107133	1095		MARCO TECHNOLOGIES LLC		Check		
				E 01	005 110 371 000 580	DISTRICT		\$559.78	
				E 01	020 211 000 000 580	SECONDARY		\$559.78	
				E 01	010 203 202 000 580	ELEMENTARY		\$559.78	
PO#:	Voucher #:	74974	Invoice	Invoice No:	542105432	11/25/2024	Paid Amt:	\$1,679.34	
							Check Amount:	\$1,679.34	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107134	1457		McMASTER-CARR SUPPLY CO		Check		
				E 03	005 760 000 720 420	locks to lock security cameras in buses		\$423.30	
	PO#: 20329	Voucher #:	74976	Invoice	Invoice No: 34196057	11/25/2024	Paid Amt:	\$423.30	
				E 06	005 867 000 369 350	tamper proof HEX for playground maint repairs		\$92.37	
	PO#: 20309	Voucher #:	74978	Invoice	Invoice No: 34039274A	11/25/2024	Paid Amt:	\$92.37	
				E 03	005 760 000 720 350	safety jack stands		\$89.16	
	PO#: 20297	Voucher #:	74977	Invoice	Invoice No: 34039274	11/25/2024	Paid Amt:	\$89.16	
							Check Amount:	\$604.83	
0118	chec	107135	4225		MIDWEST BUS PARTS		Check		
				E 03	005 760 000 720 420	invoice #207823		\$1,847.22	
	PO#: 20422	Voucher #:	74970	Invoice	Invoice No: 207823	11/25/2024	Paid Amt:	\$1,847.22	
				E 03	005 760 000 720 420	invoice #208079		\$119.12	
	PO#: 20422	Voucher #:	74971	Invoice	Invoice No: 208079	11/25/2024	Paid Amt:	\$119.12	
				E 03	005 760 000 720 420	invoice #208080		\$252.60	
	PO#: 20422	Voucher #:	74972	Invoice	Invoice No: 208080	11/25/2024	Paid Amt:	\$252.60	
				E 03	005 760 000 720 420	CORE, STEERING GEAR		\$526.48	
	PO#:	Voucher #:	74973	Credit	Invoice No: 206721CM	11/25/2024	Paid Amt:	(\$526.48)	
							Check Amount:	\$1,692.46	
0118	chec	107136	6548		MN STATE UNIVERSITY MOORHEAD		Check		
				E 01	010 640 000 316 299	Other Employee Benef		\$4,874.48	
	PO#:	Voucher #:	74993	Invoice	Invoice No: 16365926-Bishop	11/25/2024	Paid Amt:	\$4,874.48	
							Check Amount:	\$4,874.48	
0118	chec	107137	03349		REMIT NORTH CENTRAL INTERNATIONAL, LLC		Check		
				E 03	005 760 000 720 350	WIPER ARMS LH		\$49.34	
				E 03	005 760 000 720 350	WIPER ARMS RH		\$49.34	
				E 03	005 760 000 720 350	FREIGHT		\$17.34	
	PO#:	Voucher #:	74955	Invoice	Invoice No: X226022829:01	11/25/2024	Paid Amt:	\$116.02	
							Check Amount:	\$116.02	
0118	chec	107138	5651		OFFICE OF MNIT SERVICES		Check		
				E 01	005 810 000 000 320	Telephone		\$80.03	
	PO#:	Voucher #:	74985	Invoice	Invoice No: w24100752	11/25/2024	Paid Amt:	\$80.03	
							Check Amount:	\$80.03	
0118	chec	107139	5796		O'REILLY AUTO PARTS		Check		
				E 03	005 760 000 720 420	#1533-240376		\$662.52	
	PO#: 20421	Voucher #:	74983	Invoice	Invoice No: 1533-240376	11/25/2024	Paid Amt:	\$662.52	
				E 03	005 760 000 720 420	#1533-240415		\$139.47	
	PO#: 20421	Voucher #:	74984	Invoice	Invoice No: 1533-240415	11/25/2024	Paid Amt:	\$139.47	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107139	5796		O'REILLY AUTO PARTS		Check		
				E 03	005 760 000 720 420 #1533-240420			\$19.14	
	PO#: 20421	Voucher #: 74982		Invoice	Invoice No: 1533-240420	11/25/2024		Paid Amt:	\$19.14
								Check Amount:	\$821.13
0118	chec	107140	4632		PEMBERTON SORLIE RUFER &		Check		
				E 01	005 110 000 000 305 Consulting Fees			\$3,110.00	
	PO#:	Voucher #: 74981		Invoice	Invoice No: 178	11/25/2024		Paid Amt:	\$3,110.00
								Check Amount:	\$3,110.00
0118	chec	107141	2035		REMIT PITNEY BOWES INC		Check		
				E 01	005 110 000 000 329 Postage			\$450.00	
	PO#:	Voucher #: 74986		Invoice	Invoice No: 3106917687	11/25/2024		Paid Amt:	\$450.00
								Check Amount:	\$450.00
0118	chec	107142	04532		POPLERS MUSIC INC		Check		
				E 01	020 258 105 000 430 98-B1886 Jungle Dance (Flex Band) - Concert			\$65.00	
	PO#: 20440	Voucher #: 74996		Invoice	Invoice No: 2968171	11/25/2024		Paid Amt:	\$65.00
				E 01	310 298 410 301 402 Srl # 88464 Gemeinhardt 4RSH Piccolo Repai			\$70.00	
	PO#: 20426	Voucher #: 74997		Invoice	Invoice No: 2916583	11/25/2024		Paid Amt:	\$70.00
								Check Amount:	\$135.00
0118	chec	107143	3493		REMER AUTO/TRADING POST		Check		
				E 03	005 760 000 720 420 tires for #18 invoice#415			\$1,254.15	
	PO#: 20415	Voucher #: 74987		Invoice	Invoice No: 415	11/25/2024		Paid Amt:	\$1,254.15
								Check Amount:	\$1,254.15
0118	chec	107144	6263		REMIT RIVERSIDE ASSESSMENTS LLC		Check		
				E 01	010 412 000 620 433 Indiv Instruct Mats			\$510.30	
	PO#:	Voucher #: 74992		Credit	Invoice No: CM007878	11/25/2024		Paid Amt:	(\$510.30)
				E 01	010 412 000 620 433 Battelle Assessment booklets			\$637.30	
				E 01	010 412 000 620 433 shipping			\$63.73	
	PO#: 20359	Voucher #: 74988		Invoice	Invoice No: inv225500	11/25/2024		Paid Amt:	\$701.03
								Check Amount:	\$190.73
0118	chec	107145	05304		SANDSTROM'S		Check		
				E 02	005 770 000 705 495 BREAKFAST MILK			\$129.50	
				E 02	005 770 000 701 495 LUNCH MILK			\$291.78	
	PO#:	Voucher #: 75014		Invoice	Invoice No: 525656	11/25/2024		Paid Amt:	\$421.28
				E 02	005 770 000 705 495 BREAKFAST MILK			\$122.78	
				E 02	005 770 000 701 495 LUNCH MILK			\$198.07	
	PO#:	Voucher #: 75013		Invoice	Invoice No: 525394	11/25/2024		Paid Amt:	\$320.85
								Check Amount:	\$742.13

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	107146	6494		SARA SCHROEDER		Check
				E 04	500 505 000 321 305 Consulting Fees		\$162.00
PO#:	Voucher #:	74990	Invoice	Invoice No:	11/11/24	11/25/2024	Paid Amt: \$162.00
							Check Amount: \$162.00
0118	chec	107147	6314		REMIT SFM		Check
				E 01	005 110 000 000 270 Workers Compens		\$3,691.00
PO#:	Voucher #:	74989	Invoice	Invoice No:	3435341	11/25/2024	Paid Amt: \$3,691.00
							Check Amount: \$3,691.00
0118	chec	107148	6514		SYSCO WESTERN MINNESOTA, INC		Check
				E 02	005 770 000 705 490 BREAKFAST		\$945.94
				E 02	005 770 000 701 490 LUNCH		\$1,030.21
				E 02	005 770 000 701 401 SUPPLIES		\$183.13
PO#:	Voucher #:	75012	Invoice	Invoice No:	253770969	11/25/2024	Paid Amt: \$2,159.28
							Check Amount: \$2,159.28
0118	chec	107149	6690		TAMI SAUER		Check
				E 04	500 505 000 321 305 Consulting Fees		\$105.00
PO#:	Voucher #:	75015	Invoice	Invoice No:	11/17/24	11/25/2024	Paid Amt: \$105.00
							Check Amount: \$105.00
0118	chec	107150	6146		TC's FOODS INC		Check
				E 02	005 770 000 701 490 LUNCH		\$7.59
PO#:	Voucher #:	74998	Invoice	Invoice No:	252240	11/25/2024	Paid Amt: \$7.59
				E 02	005 770 000 701 490 LUNCH		\$9.09
PO#:	Voucher #:	74999	Invoice	Invoice No:	250930	11/25/2024	Paid Amt: \$9.09
				E 01	020 605 000 510 490 Consumables-School Forest Day		\$15.96
PO#: 20373	Voucher #:	75006	Invoice	Invoice No:	251104	11/25/2024	Paid Amt: \$15.96
				E 02	005 770 000 701 490 LUNCH		\$41.48
PO#:	Voucher #:	75001	Invoice	Invoice No:	252100	11/25/2024	Paid Amt: \$41.48
				E 02	005 770 000 705 490 BREAKFAST		\$22.26
PO#:	Voucher #:	75002	Invoice	Invoice No:	248880	11/25/2024	Paid Amt: \$22.26
				E 02	005 770 000 701 490 LUNCH		\$71.70
PO#:	Voucher #:	75003	Invoice	Invoice No:	249163	11/25/2024	Paid Amt: \$71.70
				E 02	005 770 000 701 490 Food		\$19.12
PO#:	Voucher #:	75004	Invoice	Invoice No:	249200	11/25/2024	Paid Amt: \$19.12
				E 04	500 505 000 321 401 Pumpkins for after school Enrichment activity		\$330.00
PO#: 20277	Voucher #:	75005	Invoice	Invoice No:	251813	11/25/2024	Paid Amt: \$330.00
				E 01	020 605 000 510 490 Consumables		\$32.50
PO#: 20358	Voucher #:	75007	Invoice	Invoice No:	250383	11/25/2024	Paid Amt: \$32.50
				E 01	020 605 000 510 490 Consumables		\$64.85
PO#: 20358	Voucher #:	75008	Invoice	Invoice No:	250345	11/25/2024	Paid Amt: \$64.85

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107150	6146		TC's FOODS INC		Check		
				E 02	005 770 000 705 490	BREAKFAST		\$9.78	
PO#:	Voucher #:	75000	Invoice	Invoice No:	251812	11/25/2024	Paid Amt:	\$9.78	
				E 01	020 605 000 510 490	Consumables-Release Time		\$38.30	
PO#: 20384	Voucher #:	75009	Invoice	Invoice No:	252111	11/25/2024	Paid Amt:	\$38.30	
				E 02	005 770 000 701 490	LUNCH		\$11.59	
PO#:	Voucher #:	75010	Invoice	Invoice No:	252925	11/25/2024	Paid Amt:	\$11.59	
				E 02	005 770 000 701 401	General Supplies		\$11.18	
PO#:	Voucher #:	75011	Invoice	Invoice No:	253196	11/25/2024	Paid Amt:	\$11.18	
							Check Amount:	\$685.40	
0118	chec	107151	6476		UHS PREMIUM BILLING		Check		
				E 01	010 203 000 000 291	Elem Retiree		\$1,021.06	
				E 01	020 211 000 000 291	Sec Retiree		\$1,822.92	
				B 01	215 031	District Contribution		\$38,789.14	
PO#:	Voucher #:	75026	Invoice	Invoice No:	686374277848	11/25/2024	Paid Amt:	\$41,633.12	
							Check Amount:	\$41,633.12	
0118	chec	107152	01099		UPPER LAKES FOODS, INC		Check		
				E 02	005 770 000 705 490	BREAKFAST		\$482.31	
				E 02	005 770 000 701 490	LUNCH		\$1,066.38	
PO#:	Voucher #:	75021	Invoice	Invoice No:	540099-00	11/25/2024	Paid Amt:	\$1,548.69	
				E 02	005 770 000 706 490	FRUIT & VEGGIE		\$331.65	
PO#:	Voucher #:	75016	Invoice	Invoice No:	540101-00	11/25/2024	Paid Amt:	\$331.65	
							Check Amount:	\$1,880.34	
0118	chec	107153	5581		US FOODS INC		Check		
				E 02	005 770 000 705 490	BREAKFAST		\$901.36	
				E 02	005 770 000 701 490	LUNCH		\$573.97	
				E 02	005 770 000 701 490	SUPPLIES		\$315.27	
PO#:	Voucher #:	75017	Invoice	Invoice No:	3735087	11/25/2024	Paid Amt:	\$1,790.60	
				E 02	005 770 000 706 490	FRUIT & VEGGIE		\$273.21	
PO#:	Voucher #:	75020	Invoice	Invoice No:	3735086	11/25/2024	Paid Amt:	\$273.21	
				E 02	005 770 000 701 490	CREDIT		\$1.86	
PO#:	Voucher #:	75022	Credit	Invoice No:	5967320	11/25/2024	Paid Amt:	(\$1.86)	
							Check Amount:	\$2,061.95	
0118	chec	107154	5157		WOODSMAN CAFE		Check		
				E 01	310 298 069 301 402	Homecoming candidates lunch		\$103.08	
PO#: 20293	Voucher #:	74991	Invoice	Invoice No:	30637-30638	11/25/2024	Paid Amt:	\$103.08	
							Check Amount:	\$103.08	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	107155	5198		BUREAU OF EDUCATION & RESEARCH		Check
				E 01	020 640 000 316 366	Restorative Practices in the Classroom Recor	\$295.00
	PO#: 20442	Voucher #:	75030	Invoice	Invoice No: A.Troyna	11/26/2024	Paid Amt: \$295.00
							Check Amount: \$295.00
0118	chec	107156	5625		IRONHIDE EQUIPMENT INC		Check
				E 01	005 810 000 000 401	wiper shock for door, fuel air oil filters per quot	\$251.92
	PO#: 20330	Voucher #:	75031	Invoice	Invoice No: 56611B	11/26/2024	Paid Amt: \$251.92
				E 01	005 810 000 000 420	Harness per quote 11-18-25 with shipping	\$332.31
	PO#: 20431	Voucher #:	75032	Invoice	Invoice No: 57375B	11/26/2024	Paid Amt: \$332.31
							Check Amount: \$584.23
0118	chec	107157	6489		VSP INSURANCE CO. (CT)		Check
				B 01	215 032	ER Cafe Plan Payroll Deductions	\$74.54
	PO#:	Voucher #:	75029	Invoice	Invoice No: 821685701	11/26/2024	Paid Amt: \$74.54
							Check Amount: \$74.54
							Report Total: \$224,042.82

Northland Community Schools ISD# 118

FY 2025 Through Nov 2024

2023-2024
EXP/REV Report
Nov FY25

EXPENDITURES	Actual 2023-24 Expenses	Adopted Budget 2024-25 Expenses	YTD Nov 2023-24 Expenses	YTD Nov 2024-2025 Expenses	% of 2023-24 Budget	Nov FY '24 vs Nov FY '25 Difference	% of 2024-25 Budget
Fund							
General Fund (01)	7,784,459	7,577,194	2,635,851	2,351,224	33.9%	(284,627)	31.0%
Administrative & Support Svc	723,904	703,072	294,522	330,045	40.7%	35,523	46.9%
Regular Instruction	3,417,282	3,509,184	924,434	1,021,001	27.1%	96,568	29.1%
Vocational Instruction	105,244	106,645	19,060	26,937	18.1%	7,877	25.3%
Special Education Inst	1,307,624	1,313,768	315,286	336,693	24.1%	21,407	25.6%
Instructional Support	371,697	378,440	114,306	155,473	30.8%	41,167	41.1%
Pupil Support	516,020	536,883	181,170	101,624	35.1%	(79,546)	18.9%
Sites & Buildings	1,287,830	1,279,602	730,222	309,023	56.7%	(421,199)	24.1%
Fiscal & Other Fixed Costs	54,858	55,000	56,852	70,428	103.6%	13,576	128.1%
Food Service (02)	348,989	377,146	131,623	107,534	37.7%	(24,089)	28.5%
Transportation (03)	640,314	732,216	237,937	284,755	37.2%	46,818	38.9%
Community Service (04)	271,552	270,255	85,842	73,964	31.6%	(11,878)	27.4%
Capital Outlay (05)	168,053	172,850	51,583	49,666	30.7%	(1,917)	28.7%
Construction (06)	392,281	80,000	302,093	52,526	77.0%	(249,567)	65.7%
Debt Service (07)	1,756,659	1,762,549	340,592	314,774	19.4%	(25,818)	17.9%
Total	11,362,305	10,972,210	3,785,521	3,234,444	33.3%	(551,078)	29.5%
Total Funds 01, 03 & 05	8,592,825	8,482,260	2,925,372	2,685,645	34.0%	(239,726)	31.7%

REVENUE	Actual 2023-24 Revenue	Budgeted 2024-25 Revenue	YTD Nov 2023-24 Revenue	YTD Nov 2024-2025 Revenue	% of 2023-24 Budget	Nov FY '24 vs Nov FY '25 Difference	% of 2024-25 Budget
Fund							
General Fund (01)	7,881,383	7,639,802	2,471,122	2,843,654	31.4%	372,532	37.2%
Food Service (02)	309,780	299,520	36,278	77,808	11.7%	41,529	26.0%
Transportation (03)	318,239	365,470	3,736	(5,301)	1.2%	(9,037)	-1.5%
Community Service (04)	259,454	257,971	44,456	17,718	17.1%	(26,738)	6.9%
Capital Outlay (05)	233,129	264,448	-	-	0.0%	-	0.0%
Construction (06)	-	-	-	-	#DIV/0!	-	#DIV/0!
Debt Service (07) & (47)	1,783,892	1,762,731	615,543	54,924	34.5%	(560,618)	3.1%
Trust (08) & (25) & (10) & (18)	54	60	27	27	50.1%	0	45.5%
Total	10,785,930	10,590,002	3,171,162	2,988,831	29.4%	(182,330)	28.2%
Total Funds 01, 03 & 05	8,432,751	8,269,720	2,474,858	2,838,354	29.3%	363,495	34.3%

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
16360	0118	chec														
SHIP Grant for PreK			22488	Credit	A	11/01/24	10649	Check	1	1083	CASS COUNTY HEALTH &					
						0118	R 04 500 582	806 000 096		Lake Country Power Pre K G					2,994.30	0.00
														Receipt Total:	\$2,994.30	\$0.00
B.Johnson			22489	Credit	A	11/01/24	10650	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 010 203	000 000 291		Elem Retired Emp Benefit					1,021.06	0.00
														Receipt Total:	\$1,021.06	\$0.00
			22490	Credit	A	11/01/24	10651	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					98.00	0.00
														Receipt Total:	\$98.00	\$0.00
Thunderhawk signage-Calendar			22491	Credit	A	11/01/24	10652	Check	1	c1	Miscellaneous Customer					
						0118	R 01 310 292	110 000 096		ACTIVITY					750.00	0.00
														Receipt Total:	\$750.00	\$0.00
Motor Vehicle Refund State MN			22492	Credit	A	11/01/24	10653	Check	1	c1	Miscellaneous Customer					
						0118	R 03 005 000	000 000 099		Misc Revenue					20.25	0.00
														Receipt Total:	\$20.25	\$0.00
Deposit			22493	Credit	A	11/01/24	10654	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					55.00	0.00
														Receipt Total:	\$55.00	\$0.00
Student Leadership			22494	Credit	A	11/01/24	10655	Cash	1	c1	Miscellaneous Customer					
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					85.25	0.00
						0118	R 01 310 298	114 301 096		Elem Student Activity					85.25	0.00
														Receipt Total:	\$170.50	\$0.00
Dale Demars-Trap Donation			22495	Credit	A	11/01/24	10656	Cash	1	c1	Miscellaneous Customer					
						0118	R 01 310 298	160 301 096		Trap Shoot Donations/Fundr					190.00	0.00
														Receipt Total:	\$190.00	\$0.00
Deposit			22496	Credit	A	11/01/24	10657	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					8.00	0.00
														Receipt Total:	\$8.00	\$0.00
														Deposit Total:	\$5,307.11	\$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
16361	0118	chec														
Welk BB fee			22507	Credit	A	11/08/24	10668	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
J.Kitchenhoff			22508	Credit	A	11/08/24	10669	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 020 211	000 000 291		Retired Emp Benefit					358.82	0.00
														Receipt Total:	\$358.82	\$0.00
Deposit 11/8			22509	Credit	A	11/08/24	10670	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					80.00	0.00
														Receipt Total:	\$80.00	\$0.00
														Deposit Total:	\$2,778.37	\$0.00
16362	0118	chec														
Abbie BB Fee (Julie Knapp)			22510	Credit	A	11/12/24	10671	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
Marlayna Holmied BB Fee			22511	Credit	A	11/12/24	10672	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
Liz Johnson BB Fee			22512	Credit	A	11/12/24	10673	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
Charity Berg BB fee			22513	Credit	A	11/12/24	10674	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
Deposit			22514	Credit	A	11/12/24	10675	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					22.00	0.00
														Receipt Total:	\$22.00	\$0.00
			22515	Credit	A	11/12/24	10676	Check	1	1072	COMMUNITY EDUATION					
						0118	R 04 500 505	305 321 040		Tuition fm Patrons					2,018.00	0.00
														Receipt Total:	\$2,018.00	\$0.00
Ashlyn Schwarz BB Fee			22516	Credit	A	11/12/24	10677	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

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
16362	0118	chec														
Fruit Fundraiser			22517	Credit	A	11/12/24	10678	Check	1	1120	NORTHLAND STUDENT C					
						0118	R 01 310 298	114 301 096		Elem Student Activity					8,054.00	0.00
														Receipt Total:	\$8,054.00	\$0.00
Lauren Ivancich BB fee			22518	Credit	A	11/12/24	10679	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
Eli Fenning BB Fee			22519	Credit	A	11/12/24	10680	Cash	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
Fruit Fundraiser			22520	Credit	A	11/12/24	10681	Check	1	1120	NORTHLAND STUDENT C					
						0118	R 01 310 298	114 301 096		Elem Student Activity					8,357.00	0.00
														Receipt Total:	\$8,357.00	\$0.00
														Deposit Total:	\$18,776.00	\$0.00
16363	0118	chec														
Deposit 11/13			22521	Credit	A	11/20/24	10682	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					1.00	0.00
														Receipt Total:	\$1.00	\$0.00
Dennis Gravelle BB fee			22522	Credit	A	11/20/24	10683	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
Vending Machine			22523	Credit	A	11/20/24	10685	Cash	1	1151	NORTHLAND STUDENT L					
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					126.00	0.00
														Receipt Total:	\$126.00	\$0.00
11/14 Deposit			22524	Credit	A	11/20/24	10686	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					110.15	0.00
														Receipt Total:	\$110.15	\$0.00
Brody Berg BB fee			22525	Credit	A	11/20/24	10687	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
SA Yochum Post772 - Elem. libr			22526	Credit	A	11/20/24	10689	Check	1	c1	Miscellaneous Customer					
						0118	R 01 310 298	128 301 096		Elem Lib Activity					200.00	0.00
														Receipt Total:	\$200.00	\$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
16363	0118	chec														
ISD#363	LSLC	tuition	22527	Credit	A	11/20/24	10690	Check	1	c1	Miscellaneous Customer					
						0118	R 01 040 000 000 000 021			Tuition from MN Schools to L					4,502.40	0.00
														Receipt Total:	\$4,502.40	\$0.00
11/7	Deposit		22528	Credit	A	11/20/24	10691	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					40.00	0.00
														Receipt Total:	\$40.00	\$0.00
11/18	Deposit		22529	Credit	A	11/20/24	10692	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					55.00	0.00
														Receipt Total:	\$55.00	\$0.00
			22530	Credit	A	11/20/24	10693	Check	1	1072	COMMUNITY EDUATION					
						0118	R 04 500 505 305 321 040			Tuition fm Patrons					1,076.00	0.00
														Receipt Total:	\$1,076.00	\$0.00
Elem	leadership-fruit fundrais		22531	Credit	A	11/20/24	10694	Check	1	1120	NORTHLAND STUDENT C					
						0118	R 01 310 298 114 301 096			Elem Student Activity					371.00	0.00
														Receipt Total:	\$371.00	\$0.00
11/18	Deposit		22532	Credit	A	11/20/24	10695	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					50.00	0.00
														Receipt Total:	\$50.00	\$0.00
11/19	Deposit		22533	Credit	A	11/20/24	10696	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					265.00	0.00
														Receipt Total:	\$265.00	\$0.00
CORE	BTS - Refund from 2018		22547	Credit	A	11/20/24	10688	Check	1	c1	Miscellaneous Customer					
						0118	R 01 005 000 000 000 099			Misc Revenue					2,096.60	0.00
														Receipt Total:	\$2,096.60	\$0.00
Salem	church donation-clothing		22549	Credit	A	11/20/24	10684	Check	1	1151	NORTHLAND STUDENT L					
						0118	R 01 310 298 114 301 096			Elem Student Activity					110.00	0.00
														Receipt Total:	\$110.00	\$0.00
														Deposit Total:	\$9,093.15	\$0.00
16364	0118	chec														
11/20	Deposit		22534	Credit	A	11/27/24	10697	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					41.00	0.00
														Receipt Total:	\$41.00	\$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
16364	0118	chec														
Courtney Zobava BB fee			22535	Credit	A	11/27/24	10698	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
S.Willimas Planner			22536	Credit	A	11/27/24	10699	Cash	1	c1				Miscellaneous Customer		
						0118	R 01 005 000	000 000 099		Misc Revenue					5.00	0.00
														Receipt Total:	\$5.00	\$0.00
M.Doro - Jan - March 2025 Dent			22537	Credit	A	11/27/24	10700	Check	1	1070				RETIRE/DEDUCT:		
						0118	E 01 010 050	000 000 291		Retired Emp Benefit					295.14	0.00
														Receipt Total:	\$295.14	\$0.00
Lessee Refund			22538	Credit	A	11/27/24	10701	Check	1	c1				Miscellaneous Customer		
						0118	E 01 020 211	000 000 580		Principal Long-term Lease					385.45	0.00
						0118	E 01 010 203	202 000 580		Principal Long-term Lease					385.45	0.00
						0118	E 01 005 110	371 000 580		Principal Long-term Lease					385.45	0.00
														Receipt Total:	\$1,156.35	\$0.00
Vending Maching			22539	Credit	A	11/27/24	10702	Cash	1	1151				NORTHLAND STUDENT L		
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					87.00	0.00
														Receipt Total:	\$87.00	\$0.00
Deposit			22540	Credit	A	11/27/24	10703	Check	1	1069				Food Service		
						0118	B 02 230 001			Deferred Revenue					76.75	0.00
														Receipt Total:	\$76.75	\$0.00
Mia Robinson BB fee			22541	Credit	A	11/27/24	10704	Cash	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
Deposit			22542	Credit	A	11/27/24	10705	Check	1	1069				Food Service		
						0118	B 02 230 001			Deferred Revenue					150.80	0.00
														Receipt Total:	\$150.80	\$0.00
Brody FB &BB, Braydon BB			22543	Credit	A	11/27/24	10706	Cash	1	1108				AF ACTIVITY FEES		
						0118	R 01 310 292	110 000 050		Activity Fees					125.00	0.00
														Receipt Total:	\$125.00	\$0.00
Evan Hardie BB fee			22544	Credit	A	11/27/24	10707	Cash	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

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
16364	0118	chec														
Deposit			22545	Credit	A	11/27/24	10709	Check	1	1069	Food Service					
						0118	B 02 230 001				Deferred Revenue				67.00	0.00
														Receipt Total:	\$67.00	\$0.00
			22546	Credit	A	11/27/24	10710	Check	1	1072	COMMUNITY EDUATION					
						0118	R 04 500 505 305 321 040				Tuition fm Patrons				650.00	0.00
														Receipt Total:	\$650.00	\$0.00
Refreshed Tech-Comp,. buy back			22548	Credit	A	11/27/24	10708	Check	1	c1	Miscellaneous Customer					
						0118	R 01 005 000 000 000 099				Misc Revenue				2,466.00	0.00
														Receipt Total:	\$2,466.00	\$0.00
														Deposit Total:	\$5,265.04	\$0.00
16365	0118	2														
IDEAS payment			22550	Credit	A	11/30/24	11302024	Wire	1	MDE	Minn Dept of ED					
						0118	R 01 005 000 000 000 211				Gen Ed/Spar/Pen Adj Aid				1,318.49	0.00
						0118	R 01 005 000 000 740 360				Special Ed Aid				722.60	0.00
						0118	R 01 005 000 000 000 211				Gen Ed/Spar/Pen Adj Aid				175,606.21	0.00
						0118	R 07 005 000 000 000 234				Hmstd/Ag Market Value Crec				528.95	0.00
						0118	R 07 005 000 000 000 258				Other State Credits				10,439.93	0.00
						0118	R 07 005 000 000 000 229				Disparity Reduct Aid				15.99	0.00
						0118	R 01 005 000 281 000 369				REV FR OTHER STATE AGI				69,362.81	0.00
														Receipt Total:	\$257,994.98	\$0.00
														Deposit Total:	\$257,994.98	\$0.00
16366	0118	2														
MA IEP DHS			22551	Credit	A	11/06/24	11062024	Wire	1	MDE	Minn Dept of ED					
						0118	R 01 005 000 000 372 071				Med Assist Fr Dept of HS				501.57	0.00
														Receipt Total:	\$501.57	\$0.00
														Deposit Total:	\$501.57	\$0.00
16367	0118	2														
FIN161 Reimbursement			22552	Credit	A	11/07/24	11072024	Wire	1	MDE	Minn Dept of ED					
						0118	R 01 005 000 014 161 400				Federal Aids & Grant				3,164.04	0.00
														Receipt Total:	\$3,164.04	\$0.00
														Deposit Total:	\$3,164.04	\$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
16368	0118	2														
SERVS reimb																
			22553	Credit	A	11/14/24	11142024	Wire	1	MDE						
						0118	R 02 005 770 000 706 471			FRESH FRUIT & VEGGIE				1,193.19		0.00
						0118	R 02 005 770 000 705 476			Federal Breakfast				11,493.48		0.00
						0118	R 02 005 770 000 701 471			Federal Lunch Aid				487.44		0.00
						0118	R 02 005 770 000 701 471			Federal Lunch Aid				2,383.04		0.00
						0118	R 02 005 770 000 701 472			Spec Asst-Need Ch				21,718.16		0.00
						0118	R 02 005 770 000 705 476			Federal Breakfast				10,510.84		0.00
						0118	R 02 005 770 000 701 471			Federal Lunch Aid				471.42		0.00
						0118	R 02 005 770 000 701 471			Federal Lunch Aid				2,304.72		0.00
						0118	R 02 005 770 000 701 472			Spec Asst-Need Ch				21,004.38		0.00
														Receipt Total:	\$71,566.67	\$0.00
														Deposit Total:	\$71,566.67	\$0.00
16369	0118	2														
SERVS reimbursement																
			22554	Credit	A	11/15/24	11152024	Wire	1	MDE						
						0118	R 02 005 770 000 703 300			STATE SPECIAL MILK				60.00		0.00
						0118	R 02 005 770 000 701 300			STATE SCH LUNCH				1,331.74		0.00
														Receipt Total:	\$1,391.74	\$0.00
														Deposit Total:	\$1,391.74	\$0.00
16370	0118	chec														
Food Svc Wires																
			22555	Credit	A	11/30/24	11302024	Wire	1	1069						
						0118	B 02 230 001			Deferred Revenue				222.47		0.00
														Receipt Total:	\$222.47	\$0.00
														Deposit Total:	\$222.47	\$0.00
16371	0118	chec														
Sourcewell Reimbursements																
			22556	Credit	A	11/12/24	11122024	Wire	1	1167						
						0118	R 01 005 000 200 000 099			SOURCEWELL FLOW THRU				5,184.00		0.00
														Receipt Total:	\$5,184.00	\$0.00
														Deposit Total:	\$5,184.00	\$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	Pmt Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16372	0118	chec														
Cass County 2nd Advance			22557	Credit	A	11/04/24	11042024	Wire	1	1097	CASS COUNTY AUDITOR					
						0118	R 01 005 000 000 000 001			Taxes					400,065.46	0.00

Receipt Total:	\$400,065.46	\$0.00	
Deposit Total:	\$400,065.46	\$0.00	
Report Total:	\$781,310.60	\$0.00	

Northland Community Schools

Finance Report 11/30/2024

First National Bank

General Checking	\$579,859.50
Money Market Account	\$37,189.39
CD/Scholarship Carpenter Matures 6/17/24	\$8,268.69
CD/Scholarship Carpenter Matures 6/17/24	\$14,932.39
CD/Scholarship Felton Matures 12/10/24	\$7,387.80
CD/Scholarship Sepin Matures 8/25/26	\$3,516.05
Total Investments	\$71,294.32
Total of all deposits at First National Bank	\$651,153.82
 MN Trust Account at PMA total Value	 \$2,926,918.10

Accounts Payable Checks/Wires and Deposits by Fund

Fund #	Fund Description	Deposits	A/P Checks
01	General Fund	\$698,415.84	\$160,231.22
02	Food Service Fund	\$74,745.34	\$14,418.39
03	Transportation Fund	\$20.25	\$26,278.22
04	Community Ed Fund	\$6,738.30	\$4,335.16
05	Capital Fund	\$0.00	\$825.00
06	Construction Fund	\$0.00	\$18,454.83
07	Debt Redemption Fund	\$10,984.87	\$0.00
18	Scholarship Fund	\$13.68	\$0.00
Total		\$790,918.28	\$224,542.82

Nov 2024 Payroll

	Monthly Total
Gross Payroll	\$420,509.90
Employer Benefits	\$85,741.11
Employer Taxes	\$30,225.06
Total Cost of Payroll	\$536,476.07

Includes Payrolls:

S202509 11/15/2024

S202510 11/30/2024

Northland Community Schools - ISD #118
Regular Meeting Minutes Summary
Wednesday, November 20, 2024
Northland High School Room C113
316 Main St E
Remer, MN 56672

Aaron Ammerman: Present, Linda Knox: Present (joining virtually), Terri Nystrom: Present, Seth Robison: Present, Marc Ruyak: Present, Tyler Seifert: Present, Bill Wake: Present.

1. Call to Order

Board Chair Ruyak called the meeting to order at 5:30 p.m.

2. Pledge of Allegiance

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

4. Adoption of Agenda

Motion to adopt the agenda with the addition of 12.3a. This motion, made by Aaron Ammerman and seconded by Bill Wake, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea

Yea: 7, Nay: 0

5. Recognitions

5.1. Junior High Leadership would like to thank the following volunteers who helped with the Lock-In: Abbie Newman, Jen Swankier, Tyler Seifert, Patty Kelly, Officer Travis Baker and Dan Procopio

5.2. Northland Community Schools would like to thank the Veteran's Day Committee (Tristen Heller, Ruth Wersal, Amber Osterhoudt, Leah Monroe, Raina Boucher, Scott Peterson, Kathy Birt, and Lisa Holm) for putting together a great Veteran's Day program.

Thank you to the High Student Leadership, High School Band, and Ogichida Club for helping as well.

Thank you to Marc Ruyak for giving his speech as a Veteran.

6. Audience Recognition

As per ISD #118 Policy 203.2, Board Chair Ruyak directed Audience Recognitions to associated agenda item 11.8

7. Consent items

Motion to approve the Consent items. This motion, made by Bill Wake and seconded by Seth Robison, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea

Yea: 7, Nay: 0

7.1. Approve the minutes from the Regular Meeting held on October 16, 2024, and the Work Session held on November 6, 2024

7.2. Approve the Treasurer's report and bills

7.3. Approve an overnight field trip for Quiz Bowl to Tower, MN on December 19, 2024

7.4. Approve an overnight field trip for Robotics to St. Cloud, MN on April 2, 3, and 4, 2025

7.5. 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 the State of Minnesota as follows: The Northland Community Schools - District 118 School Board does hereby accept the following gifts/donations;

- \$1000 from the Outing Chamber of Commerce for the Senior Class Trip
- \$190 from Dale DeMars for the Trap Club
- \$110 from the Salem Lutheran Church Women to PBIS for children's clothing
- \$200 from the S.A. Yochum V.F.W Post 772
- Instrument Donation for the band program:
 - Clarinet - Anonymous
 - Clarinet - Anonymous
 - Flute - Anonymous
 - Flute - Dave Schimpp

8. Audit Findings as presented by Aaron Dahl of BergenKDV

8.1. Accept the fiscal year 2024 audit report

Motion to accept the Audit Report. This motion, made by Tyler Seifert and seconded by Aaron Ammerman, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea

Yea: 7, Nay: 0

9. Reports

9.1. **Early Education Report**

9.2. **Business Manager Report**

9.3. **Elementary Principal**

9.4. **Athletics/Activities Report**

9.5. **Facilities Report**

9.6. **Indian Education Report**

9.7. **CE Report**

9.8. **Dean of Students/ Behavioral Interventionist Report**

10. Superintendent Report

11. New Business

11.1. Discuss pre-ordering a bus for delivery by the start of the 2026 - 2027 school year

As a result of production delays, a bus will be ordered in 2024-25 to be delivered by the 2026-27 school year and will be payable upon delivery

11.2. First Reading of Policy 446 - Pay Rates for Activities

11.3. Approve Memorandum of Understanding amending Article VII of the 2022-2025 Principal's Association Master Agreement

Motion to approve the Memorandum of Understanding to amend Article VII of the 2022-2025 Principal's Association Master Agreement. This motion, made by Bill Wake and seconded by Aaron Ammerman, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

11.4. Approve one of the options discussed at the November 6, 2024 Work Session in order to balance the budget

Motion to balance the budget by reducing expenses by \$250,000. This motion, made by Marc Ruyak and seconded by Bill Wake, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

11.5. Approve creating a Restructuring and Reduction Committee for the purpose of balancing the budget

Motion to approve creating a Restructuring and Reduction Board Committee for the purpose of balancing the budget. This motion, made by Aaron Ammerman and seconded by Bill Wake, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

11.6. Appoint one to two school board members to serve on the Restructuring and Reduction Committee

Tyler Seifert and Aaron Ammerman volunteered to serve on the Restructuring and Reduction Committee.

11.7. Discussion regarding the use of a contracted cleaning services

After brief discussion, the school board members agreed that contracting with a cleaning service wasn't a viable option for addressing the staff shortages in the Custodial Department

11.8. Discussion regarding 5th grade boys participating in Junior High Boys Basketball beginning the 2024-2025 season

Both Jeremiah Fenning and Boys Basketball Head Coach, Jeremy Schwarz addressed the school board to express their support of 5th graders participating in Junior High Basketball. The school board agreed that 5th graders could participate as long as the exception to policy applied to both boys and girls. The school board also stated that this is not a revision of the current policy and applies only to the 2024-2025 basketball season

12. Personnel

12.1. Approve the hire of Irving Vilina as a 12-month Custodian, effective November 4, 2024
Motion to approve the hire of Irving Vilina as 12-month Custodian. This motion, made by Tyler Seifert and seconded by Bill Wake, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

12.2. Approve the hire of Sara Post as Paraprofessional, effective October 28, 2024
Motion to approve the hire of Sara Post as Paraprofessional. This motion, made by Seth Robison and seconded by Tyler Seifert, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

12.3. Approve releasing Title Teacher Robbie Hall from of her 2024-2025 contract effective December 31, 2024

Motion to approve releasing Title Teacher Robbie Hall from her 2024-2025 contract as of December 31, 2024. This motion, made by Tyler Seifert and seconded by Aaron Ammerman, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

12.3.1. Approve reducing a 1.0 FTE Elementary Teacher position

Motion to approve reducing a 1.0 FTE Elementary Teacher position. This motion, made by Bill Wake and seconded by Seth Robison, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

12.4. Approve the 2024-2025 Non-Licensed Staff seniority list

Motion to approve the 2024-2025 Non-Licensed Seniority List. This motion, made by Seth Robison and seconded by Tyler Seifert, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

12.5. Approve the 2024-2025 Licensed Staff seniority list

Motion to approve the 2024-2025 Licensed Staff Seniority List. This motion, made by Tyler Seifert and seconded by Seth Robison, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

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

14. Next Meeting Dates:

- Regular Meeting, December 18, 2024, 5:30 p.m.
- Truth In Taxation, December 18, 2024, 6:30 p. m.

15. **Adjournment**

Board Chair Ruyak called for a motion to adjourn the meeting at 6:35 p. m. This motion, made by Seth Robison and seconded by Tyler Seifert, Passed.

Aaron Ammerman: Yea, Linda Knox: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea, Bill Wake: Yea
Yea: 7, Nay: 0

Visitors: Jeremiah Fenning, Kayla Fenning, Brittany McClellan, Abbie Newman, Katelyn Edstrom, Stephaney Williamson, Carol Procopio, Jeremy Schwarz, Janessa Green, Raina Boucher, Lori Sizenbach, Jill Myers, Kyndra Johnson

Tina Anderson, Recording Secretary

Linda Knox, Board Clerk

Orig. 2024

Adopted: 08/21/24

Revised: 11/2024

Approved: 08/21/2024, 12/18/24

507.5 SCHOOL RESOURCE OFFICERS

[Note: The provisions of this policy substantially reflect statutory requirements. School districts utilizing school resource officers may choose to adopt this policy.]

I. PURPOSE

The purpose of this policy is to establish the contractual duties and training requirements of a school resource officer.

II. GENERAL STATEMENT OF POLICY

The school district, upon securing the services of one or more school resource officers, is committed to establishing the qualifications and duties required of these officers. Any contract for the services of a school resources officer with the school district must meet the requirements of this policy.

III. DEFINITIONS

- A. “School” means an elementary school, middle school or secondary school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13.
- B. “School Resource Officer” means a peace officer who is assigned to work in an elementary school, middle school, or secondary school during the regular instructional school day as one of the officer’s regular responsibilities through the terms of a contract entered between the peace officer’s employer and the designated school district or charter school.

IV. CONTRACTUAL DUTIES

- A. A school resource officer’s contractual duties with the school district shall include:
 - 1. fostering a positive school climate through relationship building and open communication;
 - 2. protecting students, staff, and visitors to the school grounds from criminal activity;
 - 3. serving as a liaison from law enforcement to school officials;
 - 4. providing advice on safety drills;

5. identifying vulnerabilities in school facilities and safety protocols;
 6. educating and advising students and staff on law enforcement topics; and,
 7. enforcement of criminal laws.
- B. The school district may contract with a school resource officer's employer for the officer to perform additional duties to those described in paragraph IV.A.
- C. A school resource officer must not use force or the authority of their office solely to enforce school rules or policies or participate in the enforcement of discipline for violations of school rules.
- D. Nothing in this Article limits any other duty or responsibility imposed on peace officers; limits the expectation that peace officers will exercise professional judgment and discretion to protect the health, safety, and general welfare of the public when carrying out their duties; or creates a duty for school resource officers to protect students, staff, or others on school grounds that is different from the duty to protect the public as a whole.

V. TRAINING

- A. Except as provided for in paragraphs V.B., V.C., and V.D. below, beginning September 1, 2025, a peace officer assigned to serve as a school resource officer must complete a training course that provides instruction on the learning objectives identified in Minnesota Statutes, section 626.8482, subdivision 4 prior to assuming the duties of a school resource officer.
- B. A peace officer who has completed either the School Safety Center standardized Basic School Resource Officer Training or the National School Resource Officer Basic School Resource Officer course prior to September 1, 2025, must complete the training mandated under paragraph V.A. above before June 1, 2027. A peace officer covered under this paragraph may complete a supplemental training course approved by the board pursuant to Minnesota Statutes, section 626.8482, subdivision 4, paragraph (b), to satisfy the training requirement.
- C. If an officer's employer is unable to provide the required training course to the officer prior to the officer assuming the duties of a school resource officer, the officer must complete the required training within six months of assuming the duties of a school resource officer. The officer is not required to perform the duties described in Minnesota Statutes, section 626.8482, subdivision 2, paragraph (a), clause (4) or (5), until the officer has completed the required training course. The officer must review any policy adopted by the officer's employer pursuant to section 626.8482,

subdivision 6 before assuming the other duties of a school resource officer and must comply with that policy.

- D. An officer who is serving as a substitute school resource officer for fewer than 60 student contact days within a school year is not obligated to complete the required training or perform the duties described in Minnesota Statutes, section 626.8482 subdivision 2, paragraph (a), clause (4) or (5), but must review and comply with any policy adopted pursuant to subdivision 6 by the law enforcement agency that employs the substitute school resource officer.
- E. For each school resource officer employed by an agency, the chief law enforcement officer must maintain a copy of the most recent training certificate issued to the officer for completion of the training mandated under this section.

Legal References: Minn. Stat. § 120A.05, subs. 9, 11, and 13 (Definitions)
Minn. Stat. § 1230B.02, subd. 25 (General Powers of Independent School Districts – School Resource Officers)
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 506 (Student Discipline)

Adopted: 12/3/97
Reviewed: 10/09/18
Revised: 7/20/00, 3/17/05, 4/20/06, 11/14/24
Approved:

Independent School District #118 Policy 606

606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

III. RESPONSIBILITY OF SELECTION

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials which:
1. support the goals and objectives of the education programs;
 2. consider the needs, age and maturity of students;
 3. foster respect and appreciation for cultural diversity and varied opinion;
 4. fit within the constraints of the school district budget; and
 5. are in the English language. Another language may be used, pursuant to Minn. Stat. § 124D.59 to 124D.61.
 6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited

government, the Bill of Rights, our free-market economic system, and patriotism; and

7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

- C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

- A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.
- B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

- A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.
- B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.
- C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)
Minn. Stata. § 120B.235 (American Heritage Education)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)

Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)
Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)
Pratt v. Independent Sch. Dist, No. 831, 670 F.2d 771 (8th Cir. 1982)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

613 GRADUATION REQUIREMENTS

[NOTE: The requirements set forth in this policy govern the graduation standards that Minnesota public schools must require for a high school diploma for all students.]

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- C. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- D. "Required standard" means a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts. Locally developed academic standards in health apply until statewide rules implementing statewide health standards under Minnesota Statutes, section 120B.021, subdivision 3, are required to be implemented in the classroom.

[NOTE: The 2024 Minnesota legislature enacted this change. Paragraphs B and C are flipped to create alphabetical order.]

- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. DISTRICT ASSESSMENT COORDINATOR

(_____ *Position Title* _____) shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. ASSESSMENT GRADUATION REQUIREMENTS

A. Graduation Requirements

Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

1. Achievement and career and college readiness in mathematics, reading, and writing, consistent with paragraph (k) and to the extent available, to monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students' academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students' progress and performance data, determine students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student; and
2. Consistent with this paragraph and Minnesota Statutes, section 120B.125 (see Policy 604, Section II.H.), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
3. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.

[NOTE: Minnesota Statutes 120B.303 includes the reference to paragraph (k) found in subparagraph 1. above. This statute no longer has a paragraph (k). MSBA has informed the Minnesota Revisor's Office, which replied that it will seek correction during the 2025 legislative session.]

B. Targeted Instruction Plan

1. A student must receive targeted, relevant, academically rigorous, and resourced instruction, which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124D.49, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.
3. **As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.**

[NOTE: The revisions in Paragraphs A and B align the model policy language with Minnesota Statutes 120B.303.]

- C. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

Students must successfully complete, as determined by the school district, the following high school level credits for graduation:

A. Credit Requirements

1. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
2. Three credits of mathematics sufficient to satisfy all of the academic standards in mathematics;
3. Three credits of science, including one credit to satisfy all the earth and space science standards for grades 9 through 12, one credit to satisfy all the life science standards for grades 9 through 12, and one credit to satisfy all the chemistry or physics standards for grades 9 through 12;
4. Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;

[NOTE: This revision includes the 2024 change on implementation of the government and citizenship requirement to the 2025-26 school year.]

5. One credit in the arts sufficient to satisfy all of the academic standards in the arts;
6. Credit sufficient to satisfy the state standards in physical education; and
7. A minimum of seven elective credits.
8. Students who begin grade 9 in the 2024-2025 school year and later must successfully complete a course for credit in personal finance in grade 10, 11, or 12. A teacher of a personal finance course that satisfies the graduation requirement must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math.

[NOTE: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature concerning physical education credit and state standards in health. Paragraph 8 was enacted in 2023; it affects students who begin grade 9 in the 2024-25 school year.]

B. Credit equivalencies

1. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph AD.4, above, if the credit is sufficient to satisfy all of the academic standards in economics.

2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph [AC.3](#), above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph [A.3C](#), above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry academic standards or all of the physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph [AC.3](#), above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph [A.2B](#), or Paragraph [A.5E](#), above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph [A.2B](#), above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph [A.2B](#), or Paragraph [A.3C](#), above, if the credit meets the state academic standards in mathematics or science.
6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

[Note: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature. Starting in the 2026-27 school year, a high school must offer an ethnic studies course; in elementary and middle schools by the 2027-28 school year.]

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must demonstrate their understanding of the following academic standards:
 1. School District Standards, Health (K-12);
 2. School District Standards, Career and Technical Education (K-12); and
 3. School District Standards, World Languages (K-12).
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.

* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.
- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):

1. Minnesota Academic Standards, English Language Arts K-12;
 2. Minnesota Academic Standards, Mathematics K-12;
 3. Minnesota Academic Standards, Science K-12;
 4. Minnesota Academic Standards, Social Studies K-12; and
 5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments)
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)
Minn. Stat. § 120B.307 (College and Career Readiness)
Minn. Rules Part 3501.0660 (Academic Standards For Kindergarten through Grade 12)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)

Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:

MSBA/MASA Model Policy 104 (School District Mission Statement)

MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)

MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)

MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

MSBA/MASA Model Policy 616 (School District System Accountability)

503 STUDENT ATTENDANCE

I. PURPOSE

- A. The Northland Community School Board believes that regular school attendance is directly related to success in academic work, benefits students socially, provides opportunities for important communications between teachers and students and establishes regular habits of dependability important to the future of the student. The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive.
- B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teacher and administrators. This policy will assist students in attending class.

II. GENERAL STATEMENT OF POLICY

A. Responsibilities

1. Student's Responsibility

It is the student's right to be in school. It is also the student's responsibility to attend all assigned classes every day that school is in session and to be aware of and follow the correct procedures when absent from an assigned class. Finally, it is the student's responsibility to request any missed assignments due to an absence.

2. Parent or Guardian's Responsibility

It is the responsibility of the student's parent or guardian to ensure the student is attending school, to inform the school in the event of a student absence, and to work cooperatively with the school and the student to solve any attendance problems that may arise.

3. Teacher's Responsibility

It is the teacher's responsibility to take daily attendance and to maintain accurate attendance records in each assigned class. It is also the teacher's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly. It is also the teacher's responsibility to provide any student who has been absent with any missed assignments upon request. Finally, it is the teacher's

responsibility to work cooperatively with the student's parent or guardian and the student to solve any attendance problems that may arise.

4. Administrator's Responsibility

- a. It is the administrator's responsibility to require students to attend all assigned classes. It is also the administrator's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly to all students, to maintain accurate records on student attendance and to prepare a list of the previous day's absences stating the status of each. Finally, it is the administrator's responsibility to inform the student's parent or guardian of the student's attendance and to work cooperatively with them and the student to solve attendance problems.
- b. In accordance with the Minnesota Compulsory Instruction Law, Minn. Stat. § 120A.22, the students of the school district are REQUIRED to attend all assigned classes every day school is in session, unless the student has been excused by the school board from attendance because the student has already completed state and school district standards required to graduate from high school, has withdrawn, or has a valid excuse for absence.

B. Attendance Procedures

Attendance procedures shall be presented to the school board for review and approval. When approved by the school board, the attendance procedures will be included as an addendum to this policy.

1. Reporting Absences/Tardiness

- a. Elementary attendance is taken every morning at the elementary level. We record attendance by half days: 8:30am-11:30am and 11:30am-3:00pm.
- b. High School attendance is taken every period of the day.
- c. Students are expected to be in their assigned learning areas at designated times. Failure to do so constitutes tardiness.
- d. **A doctor's note will be required for absences that extend beyond three consecutive days or ten total absences due to medical reasons.** If a doctor's note is not provided within three days of the request, the absence will be considered unexcused.
- e. In all cases, students who arrive late or leave early must sign in or out of the office by the person dropping them off or picking them up.
- f. If the school is unsure of who is signing the child out, questions need to

be asked of the adult and/or student to verify the legitimacy, ie., child's birthdate, child's middle initial, child telling the school who the adult is, showing an I.D., etc.

- g. Students may not be picked up from the classroom but instead must be picked up from the office.

2. Parent/Guardian Reporting

- a. Notify the Attendance Office by phone each day that your child absent, preferably in the morning.

- (1) **If a parent/guardian does not call, a signed note needs to be presented to the attendance office within two (2) school days after the student's return to school or the absence will remain permanently unexcused.**

- b. Please contact the Attendance Office at 218-566-2351 by 10:00am, and include the following information in your message:

- (1) Your child's first name and spelling of your child's last name.
 - (2) Date of the absence.
 - (3) Reason for absence.
 - (4) A phone number where you can be reached

- c. Hold your child accountable for attending classes regularly and following the attendance policy.

- d. Limit absences by scheduling appointments, vacations, college visits, etc. on non- school days whenever possible. Sophomores, juniors, and seniors will be allowed two (2) excused absences per year for college visits.

2. Excused Absences

- a. To be considered an excused absence, the student's parent or legal guardian may be asked to verify, in writing, the reason for the student's absence from school. **Excused absences will be limited to three (3) days per quarter. Additional days beyond three (3) require approval by building administrator or designee.**

- b. The following reasons shall be sufficient to constitute excused absences:

- (1) Illness (three consecutive days absent will require a doctor's statement upon return to school)
 - (2) Lice (the day the nurse sends the student home and the next day except on Fridays)

- (3) Serious illness in the student's immediate family.
- (4) A death in the student's immediate family or of a close friend or relative.
- (5) Medical, dental or orthodontic treatment, or counseling appointment (appointment slip required upon return).
- (6) Religious Holidays
- (7) Court appearances occasioned by family or personal action.
- (8) Physical emergency conditions such as fire, flood, storm, etc.
- (9) Impassable roads
- (10) Official school field trip or other school-sponsored outing.
- (11) Removal of a student pursuant to a suspension. Suspensions are to be handled as excused absences and students will be permitted to complete make-up work.
- (12) Gatherings of Tradition (pre-approved with homework completed upon return).
- (13) Family trips (pre-approved with homework completed upon return).

III. RELIGIOUS OBSERVANCE ACCOMMODATION

Reasonable efforts will be made by the school district to accommodate any student who wishes to be excused from a curricular activity for a religious observance. Requests for accommodation should be directed to the building principal.

[NOTE: Subparagraph 3iii above incorporates the 2024 amendment to Minnesota Statutes, section 120A.22, subdivision 12.]

[NOTE: In 2024, the Minnesota legislature amended Minnesota Statutes, section 120A.22, subdivision 12. The legitimate exceptions set forth above quote this statute. Minnesota law provides that a school board may include other exemptions in the school district's attendance policy. When considering whether to add other exemptions, school boards should consider the intent of the compulsory attendance law, which recognizes the educational value of regular attendance and class participation, and whether the proposed exemption is consistent with the intent of the law.]

c. Consequences of Excused Absences

- (1) Students whose absences are excused are required to make up all assignments missed or to complete alternative assignments as deemed appropriate by the classroom teacher.
- (2) Work missed because of absence must be made up within three days from the date of the student's return to school. Any work not completed within this period shall result in "no credit" for the missed assignment. However, the building principal or the classroom teacher may extend the time allowed for completion of make-up work in the case of an extended illness or other extenuating circumstances.

3. Unexcused Absences

a. Examples of unexcused absences include the following but are not limited to

- (1) Truancy. An absence by a student which was not approved by the parent and/or the school district.
- (2) Any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures.
- (3) Work at home.
- (4) Work at a business, except under a school-sponsored work release program.
- (5) Missing the bus
- (6) Babysitting
- (7) Shopping
- (8) Oversleeping
- (9) Failure to follow the proper procedure when leaving the school building
- (10) Walking out of class or skipping class
- (11) Arriving to class more than five (5) minutes late
- (12) Any other absence not included under the attendance procedures set out in this policy.

b. Consequences of Unexcused Absences

- (1) Absences resulting from official suspension will be handled in accordance with the Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56.
- (2) Days during which a student is suspended from school shall not be counted in a student's total accumulated unexcused absences.
- (3) In cases of recurring unexcused absences, the administration may also request the county attorney to file a petition with the juvenile court, pursuant to Minnesota statutes.
- (4) Students with unexcused absences shall be subject to discipline in the following manner:
 - (a) Refer to the student handbook

C. Tardiness

1. Definition: Students are expected to be in their assigned area at designated times. Failure to do so constitutes tardiness. The building principal or designee will have the final decision and the right to ask for proof of reason for the tardy.
2. Procedures for Reporting Tardiness
 - a. Elementary
 - (1) A student is considered tardy if he/she arrives within 90 minutes after the start of the school day.
 - (2) A student is considered absent for half a day if he/she misses more than 90 minutes at the start or end of the school day.
 - (3) A school day attendance of only two hours or less is considered a full day absence.
 - b. High School
 - (1) Students who report to class more than five (5) minutes late are considered absent-unexcused for that class period. A call will be made to the parent/guardian.
 - (2) A student is considered tardy any time the student is not in their assigned area when class starts. Students must attain a tardy pass before attending the class.
 - c. Excused Tardiness: any tardiness for which the student is excused in writing by the administrator or teacher.
 - d. After the second tardy in a week, the building principal or designee will assign consequences according to the policy.

3. Excused Tardiness

Valid excuses for tardiness are:

- a. Illness.
- b. Serious illness in the student's immediate family.
- c. A death in the student's immediate family or of a close friend or relative.
- d. Medical or dental treatment (with appointment slip).
- e. Court appearances occasioned by family or personal action.
- f. Physical emergency conditions such as fire, flood, storm, etc
- g. Any tardiness for which the student has been excused in writing by an administrator or faculty member

4. Unexcused Tardiness

- a. An unexcused tardiness is failing to be in an assigned area at the designated time class period commences without a valid excuse.
- b. Consequences of tardiness. Refer to the student handbook.

D. Participation in Extracurricular Activities and School-Sponsored On-the-Job Training Programs

1. This policy applies to all students involved in any extracurricular activity scheduled either during or outside the school day and any school- sponsored on-the-job training programs.
2. School-initiated absences will be accepted and participation permitted.
3. A student may not participate in any activity or program if he or she has an unexcused absence from any class during the day.
4. If a student is suspended from any class, he or she may not participate in any activity or program that day.
5. If a student is absent from school due to; funeral, court appearance or medical appointment he or she must present documentation from the court or physician clearing the student for participation that day. The note must be presented to the coach or advisor before the student participates in the activity or program.

III. DISSEMINATION OF POLICY

Copies of this policy shall be made available to all students and parents at the commencement of each school year. This policy shall also be available upon request in each principal's office.

IV. REQUIRED REPORTING

A. Continuing Truant

Minn. Stat. § 260A.02 provides that a continuing truant is a student who is subject to the compulsory instruction requirements of Minn. Stat. § 120A.22 and is absent from instruction in a school, as defined in Minn. Stat. § 120A.05, without valid excuse within a single school year for:

First Step

1. Three days if the child is in elementary school; or
2. three or more class periods on three days if the child is in middle school, junior high school, high school, or area learning center,
3. the school will begin an intervention process. School personnel will send a letter to the parent or guardian.

Second Step

1. Five or more days if the child is in elementary school;
2. five or more class periods if the child is in middle school, high school or area learning center;
3. school personnel will send a letter to the parent or guardian explaining the consequences if the unexcused absences continue. The parent/guardian and student will be invited to participate in an intervention plan.
4. An early intervention plan aimed at improving school attendance among truant youth by identifying and addressing the reasons for the truancy. Through involvement in the intervention plan, families are assisted in identifying the reason for the truancy and if need be, seeking assistance for their child.
5. The case is reviewed by a District Attendance Team. Members of this team include school officials, and social service agency representatives both county and tribal. Students who have participated in the intervention plan and were unsuccessful will be referred to the appropriate social service agencies immediately.

Third Step

1. Seven or more days if the child is in elementary school;

2. seven or more class periods if the child is in middle school, high school or area learning center;
3. school personnel will file educational neglect charges against the parent/guardian for a student that is at the age of seven (7) to twelve (12). School personnel will file truancy charges against the student that is at the age of thirteen (13) to seventeen (17).

According to Minnesota State Law a student with fifteen (15) consecutive absences, excused or unexcused during the school year will be dropped from enrollment. The student must re-enroll in order to return to class.

Reporting Responsibility

When a student is initially classified as a continuing truant, Minn. Stat. § 260A.03 provides that the school attendance officer or other designated school official shall notify the student's parent or legal guardian, by first class mail or other reasonable means, of the following:

4. that the child is truant;
5. that the parent or guardian should notify the school if there is a valid excuse for the child's absences within two days;
6. that the parent or guardian is obligated to compel the attendance of the child at school pursuant to Minn. Stat. § 120A.22 and parents or guardians who fail to meet this obligation may be subject to prosecution under Minn. Stat. § 120A.34;
7. that this notification serves as the notification required by Minn. Stat. § 120A.34;
8. that alternative educational programs and services may be available in the district;
9. that the parent or guardian has the right to meet with appropriate school personnel to discuss solutions to the child's truancy;
10. that if the child continues to be truant, the parent and child may be subject to juvenile court proceedings under Minn. Stat. Ch. 260;
11. that if the child is subject to juvenile court proceedings, the child may be subject to suspension, restriction, or delay of the child's driving privilege pursuant to Minn. Stat. § 260C.201; and
12. that it is recommended that the parent or guardian accompany the child to school and attend classes with the child for one day.

B. Habitual Truant

1. A habitual truant is a child between the age of 13-17 years who is absent from attendance at school without lawful excuse for seven school days if the child is in elementary school or for one or more class periods on seven school days if the child is in middle school, high school or area learning center, or a child who is 16 or 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days and who has not lawfully withdrawn from school.
2. A school district attendance officer shall refer a habitual truant child and the child's parent or legal guardian to appropriate services and procedures, under Minn. Stat. Ch. 260A.

[NOTE: Whenre truancy services and programs under Minnesota Statutes chapter 260A are available within the school district, the following provisions should also be included in the policy.]

C. Educational Neglect

1. Educational neglect is a child between the ages of 7-12 years who is absent from attendance at school without lawful excuse for seven schools days if the child is in elementary school or for one or more class periods on seven school days if a child is in middle school..

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120A.24 (Reporting)
Minn. Stat. § 120A.26 (Enforcement and Prosecution)
Minn. Stat. § 120A.28 (School Boards and Teachers, Duties)
Minn. Stat. § 120A.30 (Attendance Officers)
Minn. Stat. § 120A.34 (Violations; Penalties)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 260A.02 (Definitions)
Minn. Stat. § 260A.03 (Notice to Parent or Guardian When Child is Continuing Truant)
Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant Defined)
Goss v. Lopez, 419 U.S. 565, 95 S.Ct. 729 (1975)
Slocum v. Holton Board of Education, 429 N.W.2d 607 (Mich. App. Ct. 1988)
Campbell v. Board of Education of New Milford, 475 A.2d 289 (Conn. 1984)
Hamer v. Board of Education of Township High School District No. 113, 66 Ill. App.3d 7 (1978)
Gutierrez v. School District R-1, 585 P.2d 935 (Co. Ct. App. 1978)
Knight v. Board of Education, 38 Ill. App. 3d 603, 348 N.E.2d 299 (1976)
Dorsey v. Bale, 521 S.W.2d 76 (Ky. 1975)

Cross References: MSBA/MASA Model Policy 506 (Student Discipline)

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Adopted: 12/15/23
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Independent School District Policy 606.5

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606.5 LIBRARY MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

II. GENERAL STATEMENT OF PURPOSE

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

III. DEFINITIONS

A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

For school districts with multiple school buildings, the term "library" refers to the resource within a specific school building.

Minnesota Statutes, section 124D.9091, states that a school district or charter school library or school library media center provides equitable and free access to students, teachers, and administrators and that a school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;

2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
 3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
 4. has technology and Internet access; and
 5. is served by a licensed school library media specialist or licensed school librarian.
- B. “Library collection” consists of the library materials made available to students.
- C. “Library materials” are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials This term does not include materials made available to students as part of the curriculum.
- D. “Library media specialist” is a teacher holding a Library Media Specialist teaching license issued by the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students and staff in a library. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, and to administer media center operations, programming, and resources.

[NOTE: The specific titles of the school district’s library staff should be used for this definition and substituted for “library media specialist” throughout this model policy. Please note the new 2024 law in Article IV regarding administration of selection and reconsideration procedures.]

IV. RESPONSIBILITY FOR SELECTION OF LIBRARY MATERIALS

- A. The school board recognizes the expertise of the school district’s professional staff and the vital need of such staff to be responsible for selection of library materials.
- B. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the library media specialist.
- C. The procedures for selection and reconsideration set forth in this policy will be administered by:
1. a licensed library media specialist under Minnesota Rules, part 8710.4550;

2. an individual with a master's degree in library science or library and information science; or
 3. a professional librarian or a person trained in library collection management.
- D. The school board may decline to purchase, lend, or shelve or remove access to library materials legitimately based on:
1. practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;
 2. legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience, the selection of library materials for a curated collection, or the likelihood of causing a material and substantial disruption of the work and discipline of the school; or
 3. compliance with state or federal law.

[NOTE: In 2024, the Minnesota legislature enacted a new law—Minnesota Statutes 134.51--that includes the new provisions above.]

[NOTE: Minnesota Statutes, section 134.51, cited above, recognizes the school board's authority to make decisions regarding library materials. Through adoption of this policy, the school board delegates selection and reconsideration of library materials decision making as set forth in this policy.]

V. SELECTION OF LIBRARY MATERIALS

- A. Selection Criteria: The library materials selection process should result in a library collection that, when considered as a whole, is consistent with the following criteria:
1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;
 2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;
 3. Library materials shall not be excluded because of the race, nationality, religion, sex, gender, or political views of the writer;
 4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, diversity, and needs and interests of the students

for whom the materials were selected;

5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):
 - a. Artistic quality and/or literary style;
 - b. Authenticity;
 - c. Critical thinking;
 - d. Educational significance;
 - e. Factual content;
 - f. High interest for intended audience; and
 - g. Readability.
6. The selection of library materials shall conform to the constraints of the school district budget.

- B. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.

[NOTE: The school board may choose to identify specific sources and specialists that satisfy this paragraph.]

- C. The superintendent or the superintendent's designee shall be responsible for keeping the school board informed of progress on review and selection of each building's library materials.
- D. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed. Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist or the principal.
- E. Gifts and Donations of Library Materials

Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district's libraries welcome donations of books and other resource materials from individuals and organizations, but also reserve the right to decline to accept library materials that do not meet the criteria for selection.

In addition, financial donations to benefit school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for libraries based on the needs of the individual schools.

[NOTE: The school board may choose to delete Paragraph E.]

VI. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL

A parent or guardian may request that access to specific material in the library materials collection be restricted from their student. The school shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific library collection material from the library or restrictions upon any other student accessing specific library materials.

VII. RECONSIDERATION OF SPECIFIC LIBRARY MATERIAL

- A. The school board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this policy.
- B. A school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness. Access to the material in question shall not be restricted until the procedures listed below have been fully completed and a decision to remove or restrict the materials has been made.

[NOTE: The school board may decide whether to allow a building principal to remove library materials pending completion of the reconsideration process.]

- C. Informal Request for Reconsideration of Specific Library Material
 - 1. Requests for reconsideration of specific library material shall be directed to the library media specialist and the building principal. The building principal and the library media specialist shall assume responsibility for processing the request on an informal basis.
 - 2. The building principal and/or the library media specialist shall provide an explanation to the individual who submitted the request. The explanation shall include the particular selection criteria that the material in question met in order to be included in the library as curriculum support or as an independent reading choice for students in the building.
 - 3. If the request is not resolved informally, the principal shall submit a report on the matter to the superintendent or the superintendent's designee. The requestor will have an option to initiate a Formal Request for Reconsideration.
- D. Formal Request for Reconsideration of Specific Library Collection Material

1. A Formal Request for Reconsideration of specific library material is initiated upon submission of a completed *Formal Request for Reconsideration of Specific Library Collection Material* form. The form must be completed in its entirety for each work that is subject to a request for reconsideration. The principal shall notify the superintendent or the superintendent's designee and the library media specialist of receipt of a completed Formal Request form.

If specific library material is the subject of a Formal Request for Reconsideration and a final decision is made to retain the specific library material, then the specific library material shall not be subject to additional requests for reconsideration for three years following the date of final resolution of the initial Formal Request for Reconsideration.

2. On an annual basis, the Superintendent or the superintendent's designee shall appoint a Library Materials Review Committee (Review Committee). This committee shall include:
 - a. One member of the school district administration
 - b. One principal
 - c. Two teachers
 - d. One library media specialist (or district media specialist or public librarian if the school district does not have a library media specialist)
 - e. Two members of the school district community with no direct connection with the request for reconsideration
 - f. Two student representatives (as appropriate to the specific request).
3. The Review Committee shall establish a date upon which it will discuss the request and whether the specific library collection material conforms to the selection criteria set forth in this policy.
4. The Review Committee
 - a. may consult individuals, organizations, and other resources with relevant professional knowledge on school library material;
 - b. shall examine the specific library material as a whole;
 - c. shall examine the specific library material as to its conformance with the criteria for selection of library materials; and

- d. shall submit a written report to the superintendent or the superintendent's designee containing the Review Committee's decision on whether to retain, to remove, or to take other action regarding the specific library material.
5. The superintendent or the superintendent's designee shall inform the requestor and the school board of the Review Committee's decision. The requestor may appeal the Review Committee's decision to the superintendent or the superintendent's designee by submitting a written appeal to the superintendent or the superintendent's designee within fourteen (14) days of submission of the Review Committee's decision to the requestor. The superintendent or the superintendent's designee shall provide a written decision on a requestor's appeal within a reasonable time period.
6. The requestor shall have the right to appeal the decision of the superintendent or the superintendent's designee to the school board.

VIII. CHALLENGE REPORT

Upon the completion of a content challenge or reconsideration process in accordance with this policy, the school board must submit a report of the challenge to the Commissioner of the Minnesota Department of Education that includes:

- A. the title, author, and other relevant identifying information about the material being challenged;
- B. the date, time, and location of any public hearing held on the challenge in question, including minutes or transcripts;
- C. the result of the challenge or reconsideration request; and
- D. accurate and timely information on who from the school district the Department of Education may contact with questions or follow-up.

[NOTE: This article was enacted in 2024 by the Minnesota legislature.]

IX. PROHIBITION ON RETALIATION

The school district may not discriminate against or discipline an employee for complying with Minnesota Statutes, section 134.51.

[NOTE: This article was enacted in 2024 by the Minnesota legislature.]

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)

Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)
Minn. Stat. § 134.51 (Access to Library Materials and Rights Protected)
Minn. Rules Part 8710.4550 (Library Media Specialists)
Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico, 457 U.S.
853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624, 642 (1943)

Cross References: MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety
Policy)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)

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615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS

I. PURPOSE

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

II. GENERAL STATEMENT OF POLICY

A. Minnesota Test of Academic Skills (MTAS)

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
 - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
 - (1) The IEP team must consider the student’s ability to access the MCA, with or without accommodations;
 - (2) The IEP must review the student’s instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student’s goals and determine how access to the general curriculum will be provided;
 - (3) The IEP team determined the student’s cognitive functioning to be significantly below age expectations. The team also determined that the student’s disability has a significant impact on his or her ability to function in multiple environments, including home, school, and community;
 - (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
 - (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student’s academic

progress and how the student would participate in statewide testing.

- b. MTAS participation decisions must not be made on the following factors:
 - (1) Student's disability category;
 - (2) Placement;
 - (3) Participation in a separate, specialized curriculum;
 - (4) An expectation that the student will receive a low score on the MCA;
 - (5) Language, social, cultural, or economic differences;
 - (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

- 1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
- 2. Eligibility Requirements
 - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
 - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.
 - c. For students in grades that the MTAS is not administered:
 - (1) the student must have cognitive functioning significantly below age level;
 - (2) the student's disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
 - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
 - d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.
 - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
- 3. Alternate ACCESS participation decisions must not be made on the following factors:

- a. Student's disability category;
- b. Participation in a separate, specialized curriculum;
- c. Current level of English language proficiency;
- d. The expectation that the student will receive a low score on the ACCESS for ELs;
- e. Language, social, cultural, or economic differences;
- f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

III. DEFINITION OF TERMS

See the current "Procedures Manual for the Minnesota Assessments" which is produced by the Minnesota Department of Education and available through minnesota.pearsonaccessnext.com/policies-and-procedures.

IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING

See Chapter 45 of the current "Procedures Manual for the Minnesota Assessments" and Guidelines for Administration of Accommodations and Linguistic Supports.

V. RECORDS

All test accommodations, modifications, or exemptions shall be reported to the school district test administrator. The school district test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

Legal References: Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
 Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
 Minn. Stat. § 125A.08 (Individualized Education Programs)
 Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
 Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
 Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
 Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
 Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
 Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
 Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS)
<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

Alternate ACCESS for ELLs Participation Guidelines,
<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 616 (School District System Accountability)

Northland Community Schools

Independent School District #118

School Board Report

Date: 12/18/24



Report Submitted by: Janessa Green (Elementary Principal)

DISTRICT MISSION STATEMENT: *To educate and inspire all learners to reach their full potential.*

Celebrations:

- **Highlighting Grades - 4th Grade (from Ms. Mortenson and Mrs. Johnson)**
 - Young Authors Conference on Nov 15 in Staples, MN. Every student loved it and had a blast!
 - Ms. Mortenson's class did a study on the voting system and got to participate in a kid's mock vote. They also created lap books about the two presidential candidates.
 - 4th grade participated in a Strings Exploration put on by the Itasca Orchestra and upwards of 20 students are interested in getting cello, viola, or violin lessons!
 - Ms. Mortenson's class is still actively working with their NFL teams. At the beginning of the year they drafted a team to track for the season. We do NFL Tuesdays where we track wins and losses, scores, and talk about the games. It is during this time we use the teams to also cover math, social emotional learning, social studies, geography, writing, and many other essential skills!
 - They are really enjoying writing with the students making their own Comics and writing fun stories with some of them pertaining to all of the holidays thus far.
 - They are also really enjoying the new Math Curriculum containing challenging hands-on learning with real world applications.

Updates:

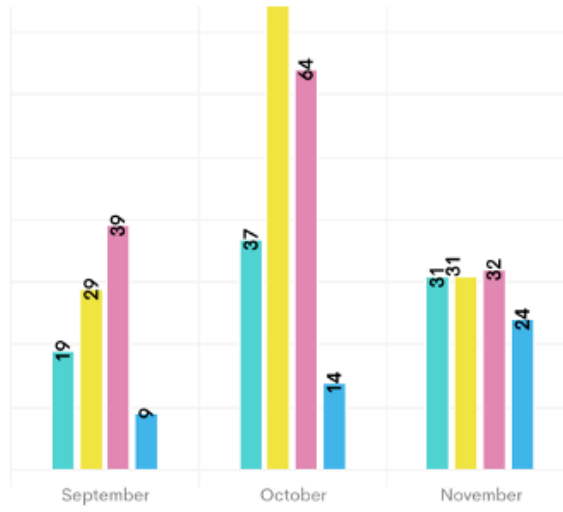
- **READ Act MOU**
- **LETRS training pacing - Unit 2, Session 7**
- **Elementary Christmas Program - Thursday, December 19 at 6:30pm**

PBIS:

- PBIS Data Report included a new format. Our PBIS team inputs the data and then processes the information to create action plans for specific grade levels and students.
- [November PBIS Report](#)
- **Only 24 referrals for the month of November**

Proposals:

- 2021-2022
- 2022-2023
- 2023-2024
- 2024-2025



Northland Community Schools

Independent School District #118

School Board Report

Date: Dec24



- Annual Extinguisher Service this month with Kitchen Suppression
- Main water heater board and pressure switch failed parts on order up again
- State DLI boiler and pressure vessel inspection pass
- Some sinks have been vandalized parts on order
- MNPCA limited site investigation quotes to follow 90% reimbursement with application, this was due to new the fuel supplier spill not the school
- MAU for kitchen lockout issue being investigated
- Chiller loop leak repair later this month with no kids here

Northland Community Schools

Independent School District #118



School Board Report

Date: December 2024

Report Submitted by: L. Monroe-Indian Education

DISTRICT MISSION STATEMENT: *To educate and inspire all learners to reach their full potential.*

Celebrations:

Board Report

Indian Education Department

Date: 12-13-24

- State AIEA has been completed. Awaiting approval from the state.
- Title VI grant reporting has been completed in November.
- IPP has been reviewed by the AIPAC committee in November
- Impact Aid is in progress.
- Indigenous Education's annual round dance was held on 12/7/24 with good participation along with participation from surrounding communities as well. A very good turnout.
- The drum and dance troupe 2nd grade-12th grade attended a field trip to exhibition for the LOTW school district on 12/10/24.
- The UNITY leadership group is having a used winter wear clothing drive to donate as a philanthropic assignment.
- Thank you to Barbara Schwochert; AIPAC committee member, for donating items to the Indigenous education round dance this year.

NCS School Board Meeting

Dean of Students Report

Stephaney Williamson

December 18, 2024

- I have been building relationships with students and am working with teachers to help individual students with problem behaviors find strategies to reduce the behaviors.
- At the beginning of November we began to focus on JH/HS students who were habitually tardy multiple days a week. Since we have implemented the “no pass list” as a consequence, majors for tardies have dropped 62% since the beginning of November. We will continue to refine the procedure after the first of the year to address minors for tardies.
- In mid October student cell phone expectations were reviewed with students and teachers. Afterward misuse of cell phones was less of a problem for a short time, but they are becoming a problem again. We will need to address this in the new year.
- Student use of vapes at school is an issue and we need some new ideas for working on the problem.
- Behavior referral data:
 - JH Behavior referrals in November increased 92% over October referrals. The most frequent behaviors are Tardy/Skip, followed by Disruption/Disorderly, and Defiance/Disrespect.
 - HS Behavior referrals in November increased 32% over October referrals. The most frequent behaviors are Tardy/Skip, followed by Disruption/Disorderly.

Adopted: 12/16/98

Reviewed: 4/26/24

Revised: 12/99, 08/02, 01/06, 09/06, 12/07, 10/10, 10/11, 11/12, 11/13, 10/14, 11/15, 8/18/16, 2/13/18, 10/09/18, 1/2020, 10/21, 10/22, 4/23, 7/24

446. PAY RATES FOR ACTIVITIES

I. PURPOSE

To set pay rates for positions related to activities.

II. GENERAL STATEMENT OF POLICY

Persons who are not covered under the NREM contract and/or not employees will be paid for the activities listed on this schedule using this schedule until it is revised.

Base	
Coaches / Advisors	Pay per Appendix E in the Master Agreement between ISD #118 and NREM (Northland Remer Education MN)
Officials for Junior High or Junior Varsity Games	\$45.00 per game
Detention	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM
Tutor	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM

Activity Director	Pay per agreement for shared services with Appendix E in the Master Agreement between ISD #118 and Hill City ISD #002-NREM
Meal Reimbursement	As per Minnesota Commissioners Plan
Homebound	Pay per Article VII in the Master Agreement between ISD #118 and NREM
Event Workers-	Pay per Article VII, Sect. 3. Of Master Agreement between ISD #118 and NREM
Event Supervisor	\$75
Referee	Referee pay per Iron Range Association contract
Sub <u>Bus</u> Driver Regular route	90% of Step 1 based on Master Agreement between ISD #118 and MSEA <u>Step 1 based on Master Agreement between ISD #118 and MSEA</u>

<u>Long-Term Sub</u> <u>Regular Route</u> <u>Temporary</u> <u>Assignment-Bus</u> <u>Driver</u>	95% of Step 1 based on Master Agreement between ISD #118 and MSEA <u>. MSEA requested the term “Long-Term Sub” be replaced with the term</u> <u>“Temporary Assignment”</u>
<u>Activity/Field Trip</u> <u>Driver (extra</u> <u>assignment)</u>	Step 1 based on Master Agreement between ISD #118 and MSEA Regular Route Drivers <u>paid at route driver step</u>
ITV/On-Line Assistant	\$10.50 per hour
MSEA Kitchen Sub Para Sub Custodian Sub	<u>Step 1 of Kitchen Helper MSEA Salary Schedule</u> <u>-Step 1 of Cook MSEA Salary Schedule</u> <u>–Step 1 of Custodian Salary Schedule</u> <u>Step 1 of Para Salary Schedule</u>
<u>Non-certified</u> <u>Long-Term</u> <u>substitutes</u> <u>(Custodian, Food</u> <u>Service or Para)</u>	95% of Step 1 based on Master Agreement between ISD #118 and MSEA <u>MSEA requested the term “Long-Term Sub” be replaced with the term</u> <u>“Temporary Assignment”</u>
Short-term substitute teacher	70% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM
Long Term <u>Assignment</u> Substitute Teacher (more than 15 consecutive days in the same position)	75% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM

Independent School District #118 Policy 446

Adopted: 12/16/98

Revised: 12/99, 08/02, 01/06, 09/06, 12/07, 10/10, 10/11, 11/12, 11/13, 10/14, 11/15, 8/18/16, 2/13/18, 10/09/18, 1/2020, 10/21, 10/22, 4/23

446. PAY RATES FOR ACTIVITIES

I. PURPOSE

To set pay rates for positions related to activities.

II. GENERAL STATEMENT OF POLICY

Persons who are not covered under the NREM contract and/or not employees will be paid for the activities listed on this schedule using this schedule until it is revised.

Base	
Coaches / Advisors	Pay per Appendix E in the Master Agreement between ISD #118 and NREM (Northland Remer Education MN)
Officials for Junior High or Junior Varsity Games	\$45.00 per game
Detention	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM
Tutor	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM

Activity Director	Pay per Appendix E in the Master Agreement between ISD #118 and NREM
Meal Reimbursement	As per Minnesota Commissioners Plan
Homebound	Pay per Article VII in the Master Agreement between ISD #118 and NREM
Event Workers-	Pay per Article VII, Sect. 3. Of Master Agreement between ISD #118 and NREM
Event Supervisor	\$75
Referee	Referee pay per Iron Range Association contract
Sub Driver Regular route	90% of Step 1 based on Master Agreement between ISD #118 and MSEA
Long Term Sub Driver	95% of Step 1 based on Master Agreement between ISD #118 and MSEA

Activity/Field Trip Driver	Step one from the regular bus driver's pay scale
ITV/On-Line Assistant	\$10.50 per hour
Non-certified short-term substitutes (Custodian, Food Service, or Para)	90% of Step 1 based on Master Agreement between ISD #118 and MSEA
Non-certified long-term substitutes (Custodian, Food Service or Para)	95% of Step 1 based on Master Agreement between ISD #118 and MSEA
Short-term substitute teacher	70% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM
Long Term Substitute Teacher (more than 15 consecutive days in the same position)	75% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM

Orig: 1995
Adopted: 9/15/97
Revised: 8/21/03, 11/2024
Adopted:

519 INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES

I. PURPOSE

There are occasions in which persons other than school district officials and employees find it necessary to speak with a student during the school day. Student safety and disruption of the educational program is of concern to the school district. The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

II. GENERAL STATEMENT OF POLICY

- A. Generally, students may not be interviewed during the school day by persons other than a student's parents, school district officials, employees and/or agents, except as otherwise provided by law and/or this policy.
- B. Requests from law enforcement officers and those other than a student's parents, school district officials, employees and/or agents to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. Prior to granting a request, the principal shall attempt to contact the student's parents to inform them of the request, except where otherwise prohibited by law.

III. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT

- A. In the case of an investigation pursuant to the Reporting of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours. School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview. When it is possible and the report alleges substantial child endangerment or sexual abuse, the interview may take place outside the presence of the alleged offender and may take place prior to any interviews of the alleged offender.

[NOTE: This change is found in Minnesota Statutes, section 260E.22.]

- B. If the interview took place or is to take place on school district property, an order of the juvenile court pursuant to Minnesota Statutes, Chapter 260E may specify that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record. The school district official must receive a copy of the order from the local welfare or law enforcement agency.
- C. When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should

take place on school district property, school district officials must receive written notification of intent to interview the child on school district property prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. Where the interviews are conducted by the local welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.

- D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.
- E. Students shall not be taken from school district property without the consent of the principal and without proper warrant.

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)

Cross References: MSBA/MASA Model Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

Orig. 1997
Adopted: 03/17/05
Revised: 2017, 5/03/22, 11/14/24
Approved: ~~10/23~~

Independent School District #1181 Policy 614

614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

I. PURPOSE

The purpose of this policy is to set forth the school district's testing plan and procedure.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to implement procedures for testing, test security, documentation, and record keeping.

III. DUTIES OF SCHOOL DISTRICT PERSONNEL REGARDING TEST ADMINISTRATION

[NOTE: This listing of school personnel may not be consistent with the personnel in the school district and, consequently, should be amended to reflect the personnel with responsibility for testing in the school district.]

A. Superintendent

1. Responsibilities before testing.
 - a. Designate a district assessment coordinator and district technology coordinator.
 - b. The superintendent, or a designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
 - c. Annually review and recertify staff who have access to MDE secure systems.
 - d. Read and complete the *Assurance of Test Security and Non-Disclosure*.
[NOTE: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address.]
 - e. Establish a culture of academic integrity.
 - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
 - g. Ensure student information is current and accurate.
 - h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
 - i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).

- j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
 - k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
 - l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.
2. Responsibilities after testing.
- a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
 - b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
 - c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
 - d. Confirm the district assessment coordinator has finalized the district's assessment information prior to the close of Post-test Editing in Test WES.
 - e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
 - f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.
- a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.
 - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
 - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
 - d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
 - e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
 - f. Establish district testing schedule within the testing windows specified by the MDE and service providers.
 - g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for

tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.

h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.

(1) Provide training on proper test administration and test security (Pearson's Training Management System).

(2) Verify staff complete any and all test-specific training.

i. Maintain security of test content, test materials, and record of all staff involved.

(1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.

(2) Organize secure test materials for online administrations and keep them secure.

(3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.

j. Confirm that all students have appropriate test materials.

2. Responsibilities on testing day(s).

a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.

b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.

c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.

d. Address invalidations and test or accountability codes.

3. Responsibilities after testing.

a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.

b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.

- c. Return secure test materials as outlined in applicable manuals and resources.
- d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
- e. Review student assessment data and resolve any issues.
- f. Distribute Individual Student Reports no later than fall parent/teacher conferences.
- g. Enter Graduation Requirements Records in the GRR system.

C. School Principal

- 1. Responsibilities before testing.
 - a. Designate a school assessment coordinator and technology coordinator for the building.
 - b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
 - c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
 - e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
 - f. Ensure adequate computers and/or devices are available and rooms are appropriately set up for online testing.
 - g. Verify that all test monitors and test administrators receive proper training for test administration.
 - h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administration.
 - i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.
- 2. Responsibilities on testing day(s).
 - a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
 - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- 3. Responsibilities after testing.
 - a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.

- b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

- 1. Responsibilities before testing.
 - a. Implement test administration and test security policies and procedures.
 - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
 - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
 - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.
 - f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
 - g. Maintain security of test content and test materials.
 - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
 - (2) Organize secure test materials for online administrations and keep them secure.
 - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
 - (4) Identify need for additional test materials to district assessment coordinator.
 - (5) Provide MTAS student data collection forms if necessary.
 - (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test

administrators so they can become familiar with the script and prepare for test administration.

- (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.

2. Responsibilities on testing day(s).

- a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
- b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.
- c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
- d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
- e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*.

[NOTE: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address.]

- f. Report security breaches to the district assessment coordinator as soon as possible.

3. Responsibilities after testing.

- a. Ensure that all paper test materials are kept locked and secure and security checklists completed.
- b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
- c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
- d. Return secure test materials as outlined in applicable manuals and resources.
- e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
- f. Ensure requirements for embargoed final assessment results are followed.

E. Technology Coordinator

1. Ensure that district is prepared for online test administration and provide technical support to district staff.
2. Acquire all necessary user identifications and passwords.
3. Read and complete the *Assurance of Test Security and Non-Disclosure*.

4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
5. Attend district training and any service provider technology training.
6. Review, use, and be familiar with all service provider technical documentation.
7. Prepare computers and devices for online testing.
8. Confirm site readiness.
9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

1. Responsibilities before testing.
 - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - b. Attend trainings related to test administration and security.
 - c. Complete required training course(s) for tests administering.
 - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.
 - e. Be knowledgeable regarding student accommodations.
 - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
 - a. Before test.
 - (1) Receive and maintain security of test materials.
 - (2) Verify that all test materials are received.
 - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
 - (4) Verify student testing tickets and appropriate allowable materials.
 - (5) Assign numbered test books to individual students.
 - (6) Complete information as directed.
 - (7) Record extra test materials.
 - b. During test.
 - (1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.
 - (2) Follow all directions and scripts exactly.

(3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.

(4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.

[NOTE: School districts may allow test monitors to use their cell phones only to alert other staff of issues. If allowed, the school district should train the test monitors on proper and improper use.]

(5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.

(6) Do not review, discuss, capture, email, post, or share test content in any format.

(7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.

(8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.

(9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).

(10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.

(11) Report any possible security breaches as soon as possible.

c. After test.

(1) Follow directions and scripts exactly.

(2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.

(3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

1. Before testing.

a. Read and complete the *Assurance of Test Security and Non-Disclosure*.

b. Attend trainings related to test administration and security.

c. Complete required training course(s) for tests administering.

d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.

e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.

2. Responsibility on testing day(s).
 - a. Before the test.
 - (1) Maintain security of materials.
 - (2) Confirm appropriate MTAS materials are available and prepared for student.
 - b. During the test.
 - (1) Administer each task to each student and record the score.
 - (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
 - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - (4) Document and report and unusual circumstances to district or school assessment coordinator.
 - c. After the test.
 - (1) Keep materials secure.
 - (2) Return all materials.
 - (3) Return objects and manipulatives to classroom.
 - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

H. MARSS Coordinator

1. Responsibilities before testing.
 - a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.
 - b. Ensure English language and special education designations are current and correct for students testing based on those designations.
 - c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.
2. Responsibilities after testing.
 - a. Ensure accurate enrollment of students in schools during the accountability windows.
 - b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.
 - c. Work with district assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

IV. TEST SECURITY

- A. Test Security Procedures will be adopted by school district administration.

[NOTE: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address.]

- B. Students will be informed of the following:

1. The importance of test security;
2. Expectation that students will keep test content secure;
3. Expectation that students will act with honesty and integrity during test administration;
4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the school district must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.

5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.

- C. Staff will be informed of the following:

1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
2. Other contact information and options for reporting security concerns.

V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT

- A. The school district shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:

1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.
2. School district security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
5. School district test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.

6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
7. Documentation of school district staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
8. *Test Security Notification* must be maintained for two years after the end of the academic school year in which testing took place.
9. *Test Administration Report* must be maintained for one year after the end of the academic school year in which testing took place.
10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.

~~VI. RETALIATION PROHIBITED~~

~~An employee who discloses information to the MDE Commissioner or a parent or guardian about service disruptions or technical interruptions related to administering assessments under this section is protected under section 181.932, governing disclosure of information by employees.~~

~~[NOTE: The 2024 Minnesota legislature enacted this provision.]~~

Legal References: Minn. Stat. § 13.34 (Examination Data)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.36, Subd. 2 (School Accountability)
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
Minnesota PearsonAccess Next Resources and Forms:
<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>

Adopted: 12/3/97 *Independent School District #118 Policy 614.1*
Issued: 5/19/88
Revised: 1/20/00, 8/15/02, 10/04, 9/16/08, 10/1/20
Reviewed: 11/03, 10/20/05, 10/17/06, 10/18/07, 9/17/2009, 9/16/2010, 9/15/2011, 9/20/12, 9/19/13, 9/18/14, 10/23/14, 1/21/2016, 10/27/2016, 1/18/18, 12/11/18, 1/23/19, 1/23/2020, 1/4/2021, 12/15/2022, 12/20/23, 12/18/24

614.1 INDIAN POLICIES AND PROCEDURES (IPP's) REGARDING STUDENTS RESIDING ON INDIAN LANDS

Indian Policies and Procedures

ISD# 118 School District

2024-2025 School Year

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's 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 **Appointed Representative** will **schedule a meeting in December and January to** discuss the content of the IPPs, equal participation, and educational program and activities **each year in**

December– 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 18, 2024

Signature

12/18/24

Date

Adopted: 5/21/98
Reviewed: 10/09/18
Revised: 6/30/01, 8/21/03, 5/20/04, 3/15/07, 7/23

617 SCHOOL DISTRICT ENSURANCE OF PREPARATORY AND HIGH SCHOOL STANDARDS

I. PURPOSE

The purpose of this policy is to ensure that all locally adopted preparatory and high school content standards of the Profile of Learning are addressed directly in both curriculum and assessment for all students, including those with special needs.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to implement the Minnesota Graduation Standards, including local adoption of the former Profile of Learning content standards, during the transition to the implementation of the required Minnesota Academic Standards.
- B. This policy ensures that all students who qualify and elect to satisfy their graduation requirements will continue to receive instruction, curriculum and assessment which address the preparatory and high school content standards. This policy also defines how technology will be integrated across student learning areas. [Note: With repeal of the Profile of Learning, school districts are not required to integrate technology across learning areas and may, in their discretion, delete this provision.] In implementing the preparatory and high school content standards, the school district will work to improve the scope and sequences of curriculum, research-based instructional skills of teachers and other district staff who work with students, and alternative assessments of student achievement while making the transition to the required Minnesota Academic Standards.

III. ESTABLISHMENT OF CURRICULUM AND INSTRUCTION

Northland Community Schools will continue to write and revise its curriculum guides according to its **6-year** curriculum revision cycle. Each curriculum guide will ensure that all students will receive instruction, curriculum and assessment and that issues of diversity are integrated across student learning areas.

- A. Preparatory Content Standards
- B. High School Content Standards
The school district will follow Policy 613 Graduation Requirements as it implements the graduation standards. This policy ensures that all students will receive instruction, curriculum and assessment which addresses the high school content standards **and** that the uses of technology are integrated across student learning.
- C. Assessment of Content Standards.

The district shall establish criteria by which student assessments of the state standards are to be evaluated and approved. Assessment instruments are expected to provide opportunities for students to demonstrate their achievement of the standards.

D. Special Need Students.

All decisions regarding the graduation standards and appropriate testing conditions for students with special needs will be made in compliance with state and federal requirements related to Individual Education Plans and 504 Plans.

Procedures:

1. As a part of the last annual IEP or 504 review of a student entering the ninth grade and, if necessary, at each subsequent annual review, consideration will be given to granting accommodation, modification, or exemption relating to the graduation standards and to the passing (taking of the Minnesota Basic Requirements Tests of reading, math and written composition).

*For special education students, the decision will be made by the IEP team and will be stated on page 4 “Adaptations of Regular and Special Education “of the IEP.

*For students on a 504 plan, the decision will be made by the 504 team and noted on the 504 plan.

*For students with limited English proficiency the decision will be made by the LEP team teacher, parent, administrator, and grad rule manager and recorded.

2. The team will complete the “Graduations Standards--Special Needs” form detailing the necessary modification(s) or accommodations(s) or stating the rationale for granting an exemption.

3. The “**Graduations Standards--Special Needs**” form will be submitted to the Special Education Director and building principal by the IEP case manager, 504 coordinator, or the LEP teacher.

4. The Special Education Director and case manager, coordinator, or teacher submitting the form will be responsible for arranging the necessary accommodations(s) or modification(s).

5. The case manager is responsible for recording “passed-individual” or “exemption” on the appropriate reporting forms including those of notification to the student and his/her parent/guardian.

6. The Alternative Assessment will be completed and submitted to the State of Minnesota for all students who are exempted (Appendix 635A).

E. Evaluation and Remediation of Student Difficulties and Achievement.

Students in grades 9-12 who did not pass Basic Skills Testing for the areas of reading, math and/or written composition shall have annual opportunities for remediation.

Senior requests for additional testing and accommodations. Students who fail to pass either/and or both tests(s) in the fall of their senior year, will be referred to either the child study team or the 504 team for review and recommendation. Student requests for further testing will be reviewed and accommodated by these committees.

Legal References:

Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)

Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)

Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)

Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)

Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)

Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)

Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)

Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Cross References:

MSBA/MASA Model Policy 104 (School District Mission Statement)

MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)

MSBA/MASA Model Policy 613 (Graduation Requirements)

MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)

MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

MSBA/MASA Model Policy 616 (School District System Accountability)

MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

Orig. 1995
Adopted: 12/3/97
Revised: 5/15/24, 11/14/24
Approved:

Independent School District #118 Policy 701

701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

[NOTE: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. REQUIREMENT

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected. When projected expenditures exceed projected revenues, the school board may consider use of an available fund balance, if one exists.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minnesota Statutes, section 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the ~~Minnesota~~ Commissioner of the Minnesota Department of Education (Commissioner) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon

request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes section 123B.10.

- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.
- E. The school district shall make such reports to the ~~Minnesota~~ Commissioner of Education as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)

Cross References: MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)

Orig. 2016
Adopted: 2018
Revised: 11/14/24
Approved:

Independent School District #118 Policy 721

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

[NOTE: School districts are required by the federal Uniform Grant Guidance (UGG) regulations, 2 Code of Federal Regulations, Part 200, to have the policies that establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchases (\$10,000).]

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

[NOTE: In October 2024, MSBA updated Article II to ensure that the definitions are presented in alphabetical order. School districts may choose whether to adopt this change.]

- A. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations, section 200.431 (Compensation - Fringe Benefits).
- B. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations, Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- C. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- D. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000.
- E. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
 - 1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-

through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability); or

- b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability).
2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations, section 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

F. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[NOTE: All ~~of the~~ requirements outlined in this policy apply to both direct grants and state-administered grants.]

G. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations, section 200.431(g) for retirees and their spouses, dependents, and survivors.

I. Procurement Methods

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 Code of Federal Regulations, Subpart 2.1 or as periodically adjusted for inflation).

[NOTE: Minnesota school districts may choose to increase their federal micro-purchase threshold to \$25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold and the justification for using the higher threshold. Acceptable reasons for justification must meet one of the following criteria: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 Code of Federal Regulations, section 200.520; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]

2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than ~~\$175,000~~~~\$250,000~~ (periodically adjusted for inflation).

[NOTE: Despite the federal government's increase in the dollar cap for small purchases, Minnesota law limits the cap to \$175,000.]

3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.
- J. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- K. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

A. Employee Conflict of Interest

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

B. Organizational Conflicts of Interest

The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

C. Disclosing Conflicts of Interest

The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policies.

IV. ACCEPTABLE METHODS OF PROCUREMENT

A. General Procurement Standards

The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered used when possible.

[NOTE: This change appears in the 2024 amended UGG.]

H. Methods of Procurement

The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. Procurement by sealed bids (formal advertising).

4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
 - a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition

The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific

features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.
- K. Non-federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations, section 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

A. Property Standards

The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award. The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations, sections 200.311, 200.314, and 200.315.

B. Equipment

Management requirements.

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

C. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard

1. Personally identifiable information;
2. Information that the federal agency or pass-through entity designates as sensitive; and
3. other information that the school district considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

[NOTE: See 2 CFR 200.303, which establishes internal controls that the school district must implement.]

VI. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management.

The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment

The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls

The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should ~~align~~^{be in compliance} with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated

Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with the United States Constitution, federal statutes, regulations, and the terms and conditions of the federal award.

The school district must ~~also~~ evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must ~~also~~ take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds

The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
3. "Omni Circular" or "2 Code of Federal Regulations, Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
4. "Advance payment" means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs

The following items are costs that may be allowable under the 2 Code of Federal Regulations, Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;

3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law

2 Code of Federal Regulations, Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations, Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;

8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 Code of Federal Regulations, section 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
 - a. Necessary for the proper and efficient performance or administration of the program.
 - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
 - c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services

purchased with federal funds so they can prove they were used for federal program purposes.

- d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
- e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules

The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

- 1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
- 2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
- 3. Auditors generally presume supplanting has occurred in three situations:
 - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
 - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
 - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.
- 4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

- 1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
- 2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district’s grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions

Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Mandatory Disclosures

The school district must promptly disclose whenever, in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729–3733).

The disclosure must be made in writing to the Federal agency, the agency’s Office of Inspector General, and pass-through entity (if applicable). School districts are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district’s written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;

- b. The costs are equitably allocated to all related activities, including federal awards; and
 - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
 - 2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations, section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
 - 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
 - 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
 - 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
 - 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification
Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs
Short-term travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
 - 1. Critical and necessary for the conduct of the project;
 - 2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 - 3. Consistent with the school district's cost accounting practices and school district policy; and
 - 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- D. Relocation Costs of Employees

Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

E. Travel Costs

Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

[NOTE: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 Code of Federal Regulations, section 200.208 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 Code of Federal Regulations, Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References: [2 C.F.R. § 200.1](#) (Definitions: Capital Assets)
[2 C.F.R. § 200.112](#) (Conflict of Interest)
[2 C.F.R. § 200.113](#) (Mandatory Disclosures)

[2 C.F.R. § 200.205\(d\)](#) (Federal Awarding Agency Review of [Merit of Proposals](#)~~Risk Posed by Applicants~~)
[2 C.F.R. § 200.214](#) (Suspension and Debarment)
[2 C.F.R. § 200.300\(b\)](#) (Statutory and National Policy Requirements)
[2 C.F.R. § 200.302](#) (Financial Management)
[2 C.F.R. § 200.303](#) (Internal Controls)
[2 C.F.R. § 200.305\(b\)\(1\)](#) (Federal Payment)
[2 C.F.R. § 200.310](#) (Insurance Coverage)
[2 C.F.R. § 200.311](#) (~~Federally-owned and Exempt~~[Real Property](#))
[2 C.F.R. § 200.312](#) (~~Federally-owned and Exempt~~ [Property](#))
[2 C.F.R. § 200.313\(d\)](#) (Equipment)
[2 C.F.R. § 200.314](#) (Supplies)
[2 C.F.R. § 200.315](#) (Intangible Property)
[2 C.F.R. § 200.318](#) (General Procurement Standards)
[2 C.F.R. § 200.319\(c\)](#) (Competition)
[2 C.F.R. § 200.320](#) (Methods of Procurement to be Followed)
[2 C.F.R. § 200.321](#) (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
[2 C.F.R. § 200.328](#) (Financial Reporting)
[2 C.F.R. § 200.339](#) (Remedies for Noncompliance)
[2 C.F.R. § 200.403\(c\)](#) (Factors Affecting Allowability of Costs)
[2 C.F.R. § 200.430](#) (Compensation – Personal Services)
[2 C.F.R. § 200.431](#) (Compensation – Fringe Benefits)
[2 C.F.R. § 200.447](#) (Insurance and Indemnification)
[2 C.F.R. § 200.463](#) (Recruiting Costs)
[2 C.F.R. § 200.464](#) (Relocation Costs of Employees)
[2 C.F.R. § 200.474](#) (Transportation Costs)
[2 C.F.R. § 200.475](#) (Travel Costs)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
~~MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)~~
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

**MEMORANDUM OF UNDERSTANDING
BETWEEN
Independent School District 118 (hereinafter referred to as “District”)
AND
Northland Remer Education Minnesota, Local #7224 (hereinafter referred to as “Union”)**

WHEREAS the District and Union are parties to a collective bargaining agreement (CBA) for the period from July 1, 2023, through June 30, 2025; and,

WHEREAS the District and Union desire to address the time commitment, compensation, schedule, location of training, and deadlines for teachers required to complete the state of Minnesota mandated READ Act training; and,

WHEREAS the District and Union have agreed that teachers will participate in **LETRS**: Language Essentials for Teachers of Reading and Spelling, provided by L xia, in partnership with Sourcewell; and,

WHEREAS the total anticipated number of hours of training required for **LETRS** is **168**;

NOW THEREFORE, be it resolved that the parties agree to the following:

1. Eligibility

The Union and District will establish a list of eligible teachers, who must:

- a. Hold a license issued by the Professional Educator Licensing and Standards Board; and,
- b. Be employed by the District between **July 1, 2024** and **June 30, 2026**; and,
- c. Be required by the District to complete approved training described under Minn. Stat.   120B.123, subdivision 5; and,
- d. Belong to one or more of the following:
 - i. reading intervention teachers working with students in kindergarten through grade 12;
 - ii. all classroom teachers of students in kindergarten through grade 5;
 - iii. special education teachers;
 - iv. curriculum directors;
 - v. instructional support staff, contractors, and volunteers who assist in providing Tier 2 interventions;
 - vi. teachers licensed to teach English to multilingual learners.

2. Compensation earned for READ Act training

Teachers will take **LETRS** training during **[8]** professional development days scheduled throughout the 2024-2025 school year and **[8]** professional development days scheduled throughout the 2025-2026 school year, which will encompass **80** hours of the training.

These professional development days will be provided, as follows:

- **[8]** professional development days each year will provide 3 hours of synchronous training and 2 hours of asynchronous training.
- Teachers will be released from instruction to make up missed synchronous and asynchronous training on dates agreed upon by the teacher and administration. If a substitute is not available,

then the teacher will need to reschedule their missed professional development day. The cost of subs will be paid by the District.

The remainder of the LETRS training shall be compensated, in the following manner:

- Stipends;
- Paid floating professional Development Release Days;
- or Combination of the two

1) Stipend of **[\$2,933.70]** paid out in **8** installments:

- a) Payment of **[Installment 1 - 293.37]** after completion of training for **Unit 1**, and
- b) Payment of **[Installment 2 - 293.37]** after completion of training for **Unit 2**, and
- c) Payment of **[Installment 3 - 293.37]** after completion of training for **Unit 3**, and
- d) Payment of **[Installment 4 - 586.74]** after completion of training for **Unit 4**, and
- e) Payment of **[Installment 5 - 293.37]** after completion of training for **Unit 5**, and
- f) Payment of **[Installment 6 - 293.37]** after completion of training for **Unit 6**, and
- g) Payment of **[Installment 7 - 293.37]** after completion of training for **Unit 7**, and
- h) Payment of **[Installment 8 - 586.74]** after completion of training for **Unit 8**.

2) Paid floating professional development release days:

In replacement to the stipends listed above, [10] paid floating professional development release days may be taken to complete the required training.

- a) These days must be scheduled on student instructional days during the 2024-2025 and 2025-2026 school year.
- b) These days shall be considered a teacher contract day; no additional compensation will be paid beyond the teacher's regular rate of pay.
- c) These days must be taken in full day increments.
- d) The cost of the substitute teacher will be paid by the district.
- e) A substitute teacher must be scheduled in advance. If a substitute is not available, then the teacher will need to reschedule their floating professional development day, unless otherwise approved by administration.
- f) Teachers are limited to 1 paid floating professional development release day per quarter to correspond with the pacing of the units, and 1 extra paid floating professional development release day per year that can be used during any quarter.

3. Credit Recognition

Teachers who elect to be paid through the Compensation arrangement listed above in item 2 are not eligible to apply graduate credits from LETRS training toward a lane change.

For those teachers not choosing compensation, requests for graduate credits to apply toward a lane change may be made according to Article [VI], Section [3]. Credits earned through completion of LETRS training shall be considered pre-approved by the district.

4. Proof of completion and payment timeline

In all cases, teachers shall submit proof of training completion to the Elementary Principal.

5. Failure to comply with the READ Act

Compliance with the Minnesota READ Act (Minn. Stat. § 120B.123) is mandatory for both the District and eligible teachers. Failure by the District to comply with these requirements may result in action taken by the Minnesota Department of Education. Failure by an eligible teacher to comply with the training requirements may result in a teacher being out of compliance with READ Act requirements related to reading instruction in accordance with state statute and could result in discipline pursuant to Article V, Section 8 of the CBA.

6. Effective Date and Duration

This MOU shall continue in effect until June 30, 2026.

NOW THEREFORE, be it further resolved that the parties agree to the following:


Impact on Precedent. Nothing in this MOU may be deemed to establish a precedent or practice or to alter any established precedent or practice arising out of or relating to the CBA between the District and the Union. Neither the District nor the Union may refer to this MOU or submit it in any proceeding or case as evidence of a precedent or practice.

Entire Agreement. This MOU constitutes the entire agreement between the parties related to compensation for teachers for completing READ Act training. Neither party has relied on any statements, promises, or representations that are not stated in this MOU. The terms of this MOU constitute the entire agreement between the parties and supersede any prior written or oral, or other agreement, statement, or practice between the parties relating to the subject matter of this MOU. No changes to this MOU will be valid unless they are in writing and signed by both parties. A copy of this MOU will have the same legal effect as the original.

IN WITNESS WHEREOF, the parties have voluntarily entered into this MOU on the dates shown by their signatures. This MOU will not become effective unless and until it is approved by the District's School Board and is signed by both parties.

For the District:

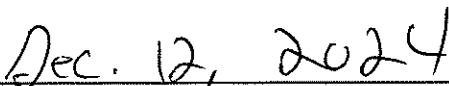
For the Union:



Procopio "11"

Dated:

Dated:



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 2025 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 2025 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.)

12/2/24

Intent to Negotiate

Mr. Marc Ruyak
Chairperson
Board of Education
Independent School District No. 118
316 E Main Street
Remer, MN 56672

Dear Marc Ruyak,

The letter serves as written notice pursuant to M.S. 179A.14, subd. 1 of the Public Employment Labor Relations Act and Article XV of the Master Agreement that the Independent School District, No. 118, Principals' Association desires to commence negotiations with Independent School District No 118 for a successor agreement to the agreement that ends on June 20, 2025.

I suggest that our respective committees meet on Monday, January 13, 2025, at 3:30 pm at Northland Community Schools, Conference Room for the purpose of discussing negotiation procedures and establishing an initial schedule of negotiations meetings.

If the suggested date, time or place for the meeting is not convenient, please advise us and we shall consider any alternate suggestion that the School Board may have.

Sincerely,



Mary Yakibchuk
HS Principal

and



Janessa Green
Elementary Principal

Independent School District No. 118, Principals' Association

cc: Superintendent
Local Head Negotiator

ISD #118 Northland Community Schools

Truth In Taxation

Payable 2025 Levy and Fiscal Year 2025 Budget

December 18, 2024

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

The Levy Cycle

- District School Board adopts the final levy in December 2024
- Property owners pay taxes in May and October 2025 based on the certification in December 2024
- Funding is received by the school district mostly in Fiscal Year 2026 to support school year 2025-2026

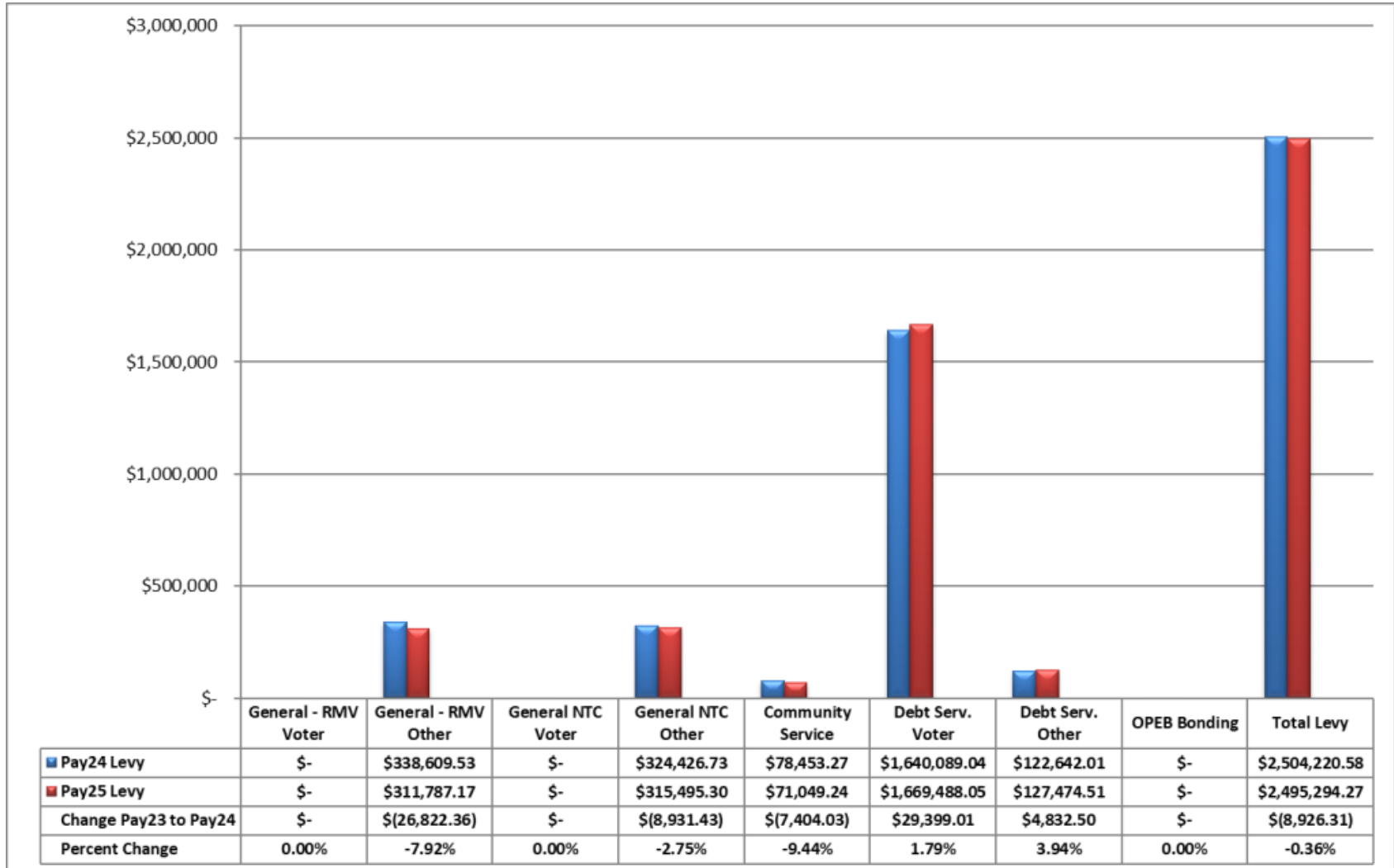
The diagram consists of three overlapping ovals arranged horizontally. The first oval on the left contains the text 'Certified in'. The second oval in the middle contains the text '2024 PAY 2025'. The third oval on the right contains the text 'for FY 2026'. The ovals overlap such that the '2024' and 'PAY' are shared between the first and second ovals, and the '2025' and 'for FY 2026' are shared between the second and third ovals.

Certified in 2024 PAY 2025 for FY 2026

Northland Community Schools

ISD #118

Levy Comparison by Levy Category



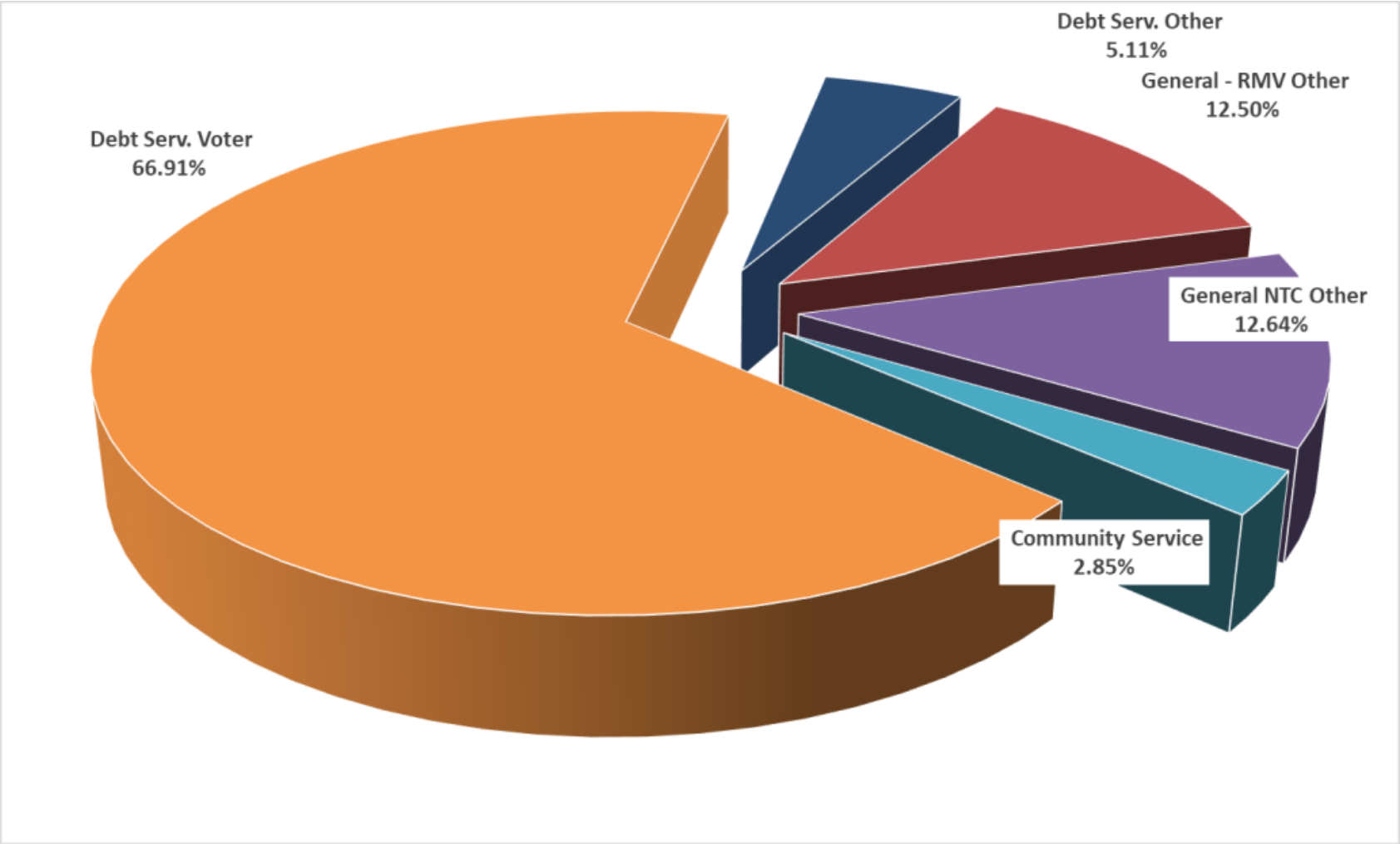
Levy Categories

- **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

Northland Community Schools

ISD #118

Payable 2025 Levy by Category



Northland Community Schools

Proposed Property Tax Levy Summary by Fund

	Final Pay 2024	Proposed Pay 2025	\$ Change	% Change
General Fund (Fund 1)				
Local Optional	255,717	253,400	(2,317)	-0.9%
Equity	59,161	58,625	(536)	-0.9%
Operating Capital	76,418	75,373	(1,046)	-1.4%
Achievement and Integration	15,367	17,889	2,522	16.4%
Safe Schools	12,715	12,600	(115)	-0.9%
Career & Technical	17,500	22,490	4,990	28.5%
Long Term Facilities Maintenance	78,911	75,065	(3,845)	-4.9%
Building/Land Lease	93,800	96,950	3,150	3.4%
Tree Growth	4,673	4,673	-	0.0%
<i>Adjustments and Abatements</i>	<i>48,774</i>	<i>10,218</i>	<i>(38,556)</i>	<i>-79.1%</i>
General Fund Total Levy	663,036	627,282	(35,754)	-5.4%
Community Service (Fund 4)				
Early Childhood Education	30,143	29,306	(837)	-2.8%
Home Visiting	540	525	(15)	-2.8%
<i>Adjustments and Abatements</i>	<i>5,763</i>	<i>(788)</i>	<i>(6,552)</i>	<i>-</i>
Community Service Fund Total Levy	78,453	71,049	(7,404)	-9.4%
Debt Service Fund (Fund 7)				
Voter Approved Debt Service	1,718,978	1,717,508	(1,470)	-0.1%
Non-Voter Approved Debt Service	128,550	131,156	2,606	2.0%
<i>Adjustments and Abatements</i>	<i>(84,797)</i>	<i>(51,701)</i>	<i>33,096</i>	<i>-</i>
Debt Service Fund Total Levy	1,762,731	1,796,963	34,232	1.9%
Total Property Tax Levy All Funds	2,504,221	2,495,294	(8,926)	-0.36%

Long-Term Debt

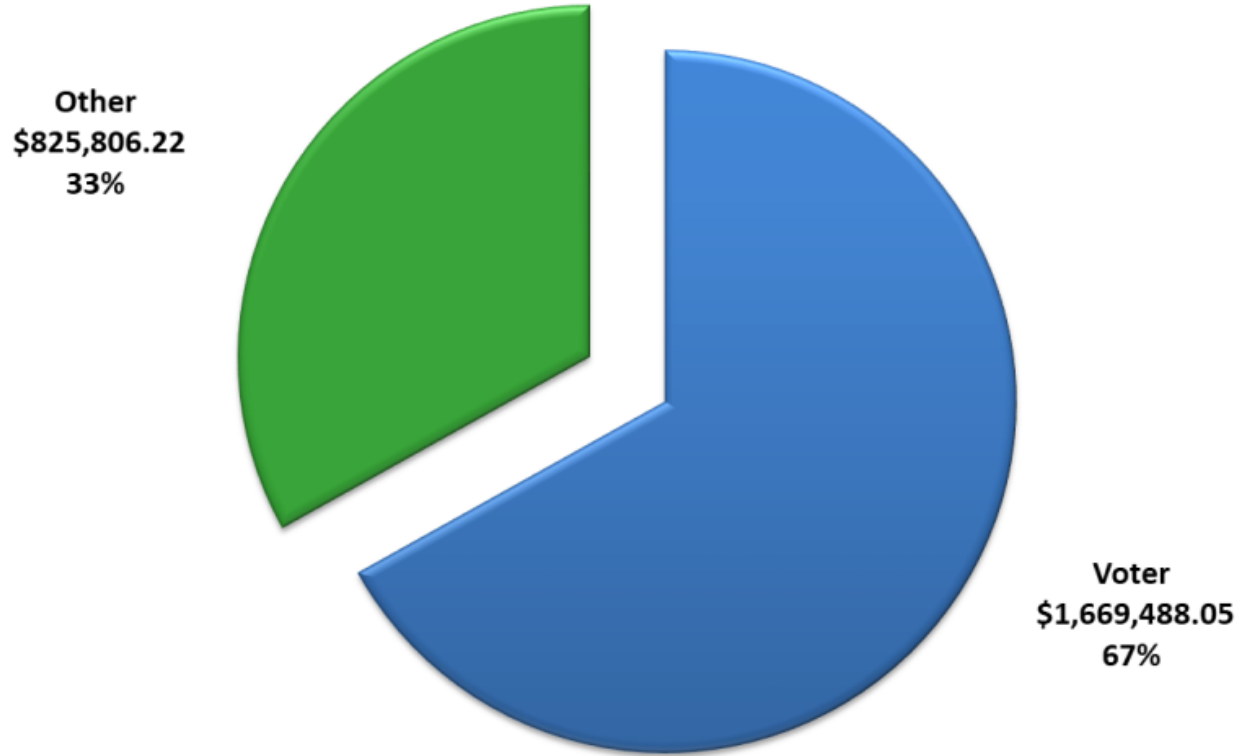
	Principal Balance 6/30/2023	Principal Paid	Interest Paid	Principal Balance 6/30/2024
G.O. School Bldg Bonds, Series 2016A	\$19,855,000.00	\$985,000.00	\$651,371.26	\$18,870,000.00
GO. Facilities Maintenance and Tax Abatement Bonds, Serries 2022A	\$1,125,000.00	\$90,000.00	\$29,812.50	\$1,035,000.00
	\$20,980,000.00	\$1,075,000.00	\$681,183.76	\$19,905,000.00

	G.O. School Bldg Bonds, Series 2016A			G.O. Facilities Maintenance and Tax 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

Northland Community Schools

ISD #118

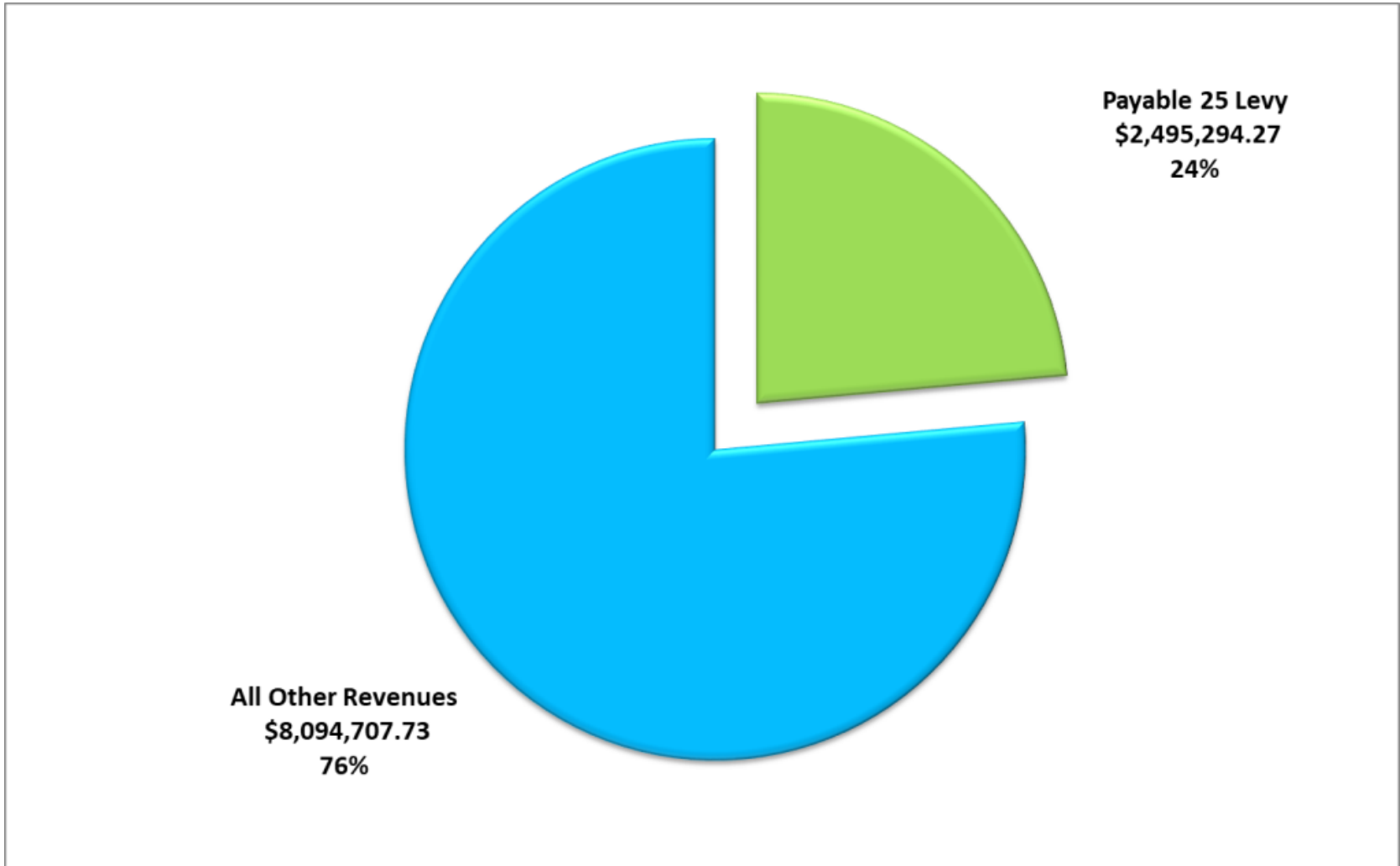
Payable 2025 Levy by Voter Approved or Other



Northland Community Schools

ISD #118

Payable 2025 Levy as a Component of Revenue Budget



Northland Community Schools

ISD #118

2024-25 Budget

Fund	REVENUE	EXPENSE	Projected Surplus/(Deficit)
01 General Fund	\$ 7,639,802.00	\$ 7,577,194.00	\$ 62,608.00
02 Food Service Fund	\$ 299,520.00	\$ 377,146.00	\$ (77,626.00)
03 Transportation Fund	\$ 365,470.00	\$ 732,216.00	\$ (366,746.00)
04 Community Service Fund	\$ 257,971.00	\$ 270,255.00	\$ (12,284.00)
05 Capital Expenditure Fund	\$ 264,448.00	\$ 172,850.00	\$ 91,598.00
06 Building Construction Fund	\$ -	\$ 80,000.00	\$ (80,000.00)
07 Debt Redemption Fund	\$ 1,762,731.00	\$ 1,762,549.00	\$ 182.00
18 Custodial Fund	\$ 60.00	\$ -	\$ 60.00
Total All Funds:	\$ 10,590,002.00	\$ 10,972,210.00	\$ (382,208.00)

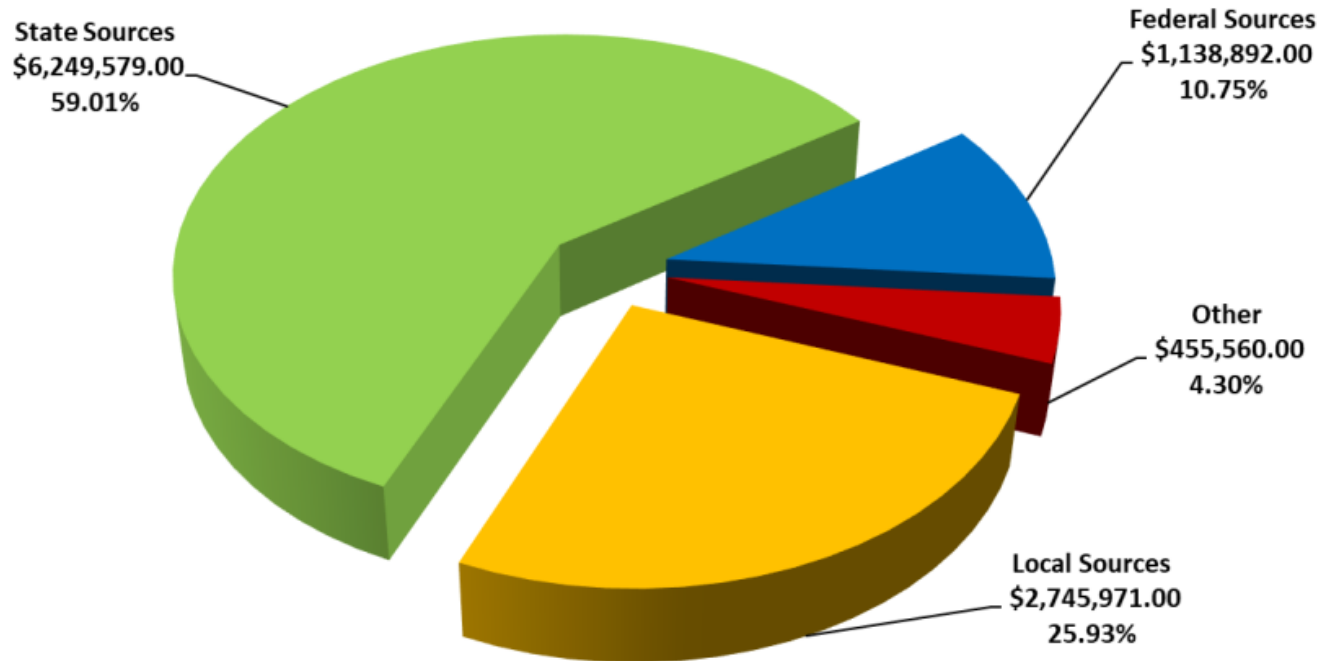
Budget was approved in June 2024, changes can be made in future months if necessary or to capture changes in district plans

Northland Community Schools

ISD #118

2024-25 Revenues by Source

		% of Total Budget All Funds
Local Sources	2,745,971.00	25.93%
State Sources	6,249,579.00	59.01%
Federal Sources	1,138,892.00	10.75%
Other	455,560.00	4.30%
Total Revenues All Funds	<u>10,590,002.00</u>	

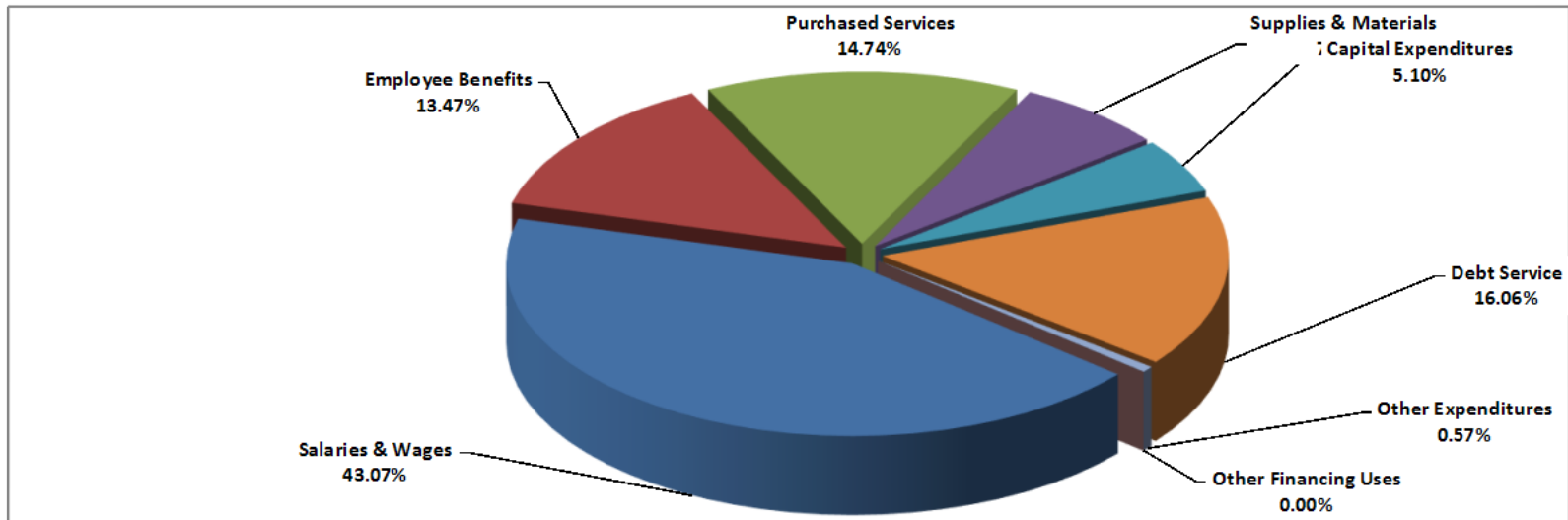


Northland Community Schools

ISD #118

2024-25 Expense by Area

		% of Total Budget All Funds
Salaries & Wages	4,726,088.00	43.07%
Employee Benefits	1,477,616.00	13.47%
Purchased Services	1,616,778.00	14.74%
Supplies & Materials	767,694.00	7.00%
Capital Expenditures	559,050.00	5.10%
Debt Service	1,762,549.00	16.06%
Other Expenditures	62,435.00	0.57%
Other Financing Uses	-	0.00%
Total Expenses All Funds	10,972,210.00	



Recommended Levy
Certification Amount
\$2,495,294.27

Any questions?