

Regular Meeting
Monday, December 4, 2023 6:30 PM

Teaching & Learning Center, Becker High
School
12000 Hancock Street
Becker, MN 55308

Agenda

1. PROCEDURAL ITEMS
 - 1.A. Call to Order
 - 1.B. Pledge of Allegiance
 - 1.C. Agenda
 - 1.D. Recognition of Visitors and Public Forum
 - 1.E. Presentations
2. REPORTS
 - 2.A. Student Report
 - 2.B. Superintendent's Report
 - 2.C. Committee Reports
3. CONSENT AGENDA
 - 3.A. Minutes
 - 3.B. Financial Report
 - 3.C. Disbursements
 - 3.D. Personnel
4. GIFTS
5. WORLD'S BEST WORKFORCE REPORT SUMMARY
6. FISCAL YEAR 2023 FINANCIAL AUDIT
7. TRUTH IN TAXATION INFORMATION/PAYABLE 2024 LEVY
8. POLICY REVIEW
9. 2024 COMMITTEE MEETING DATES
10. JANUARY ORGANIZATIONAL BOARD MEETING DATE
11. ADJOURN

Becker School Board Committee Assignments 2023

Committee	Troy Berning	Ryan Hubbard	Aaron Jurek	Connie Robinson	Corey Stanger	Pete Weismann
Activities Advisory Committee				X		X
Administrative Negotiations			X	X		
Calendar Committee	X					
Certified (Teachers) Negotiations	X	X		X		
Classified Negotiations			X		X	X
Community Education		X				
Curriculum Advisory	X				X	
EC Advisory						X
Facilities		X	X		X	
Finance				X		
Individual Contracts			X			X
Policy		X		X		X
Sherburne Northern Wright Coop			X			
Technology Committee Representative	X					
TRAK Committee Representative	X				X	

Chair Jurek called the regular meeting of the School Board of District #726 to order on the 6th day of November, 2023 at 6:30 p.m. in the Teaching & Learning Center.

Roll Call.

Members present: Troy Berning, Aaron Jurek, Connie Robinson, Corey Stanger, Pete Weismann

Members absent: Ryan Hubbard

Others present: Jeremy Schmidt, Superintendent

CITIZEN COMMENTS:None

REPORTS/UPDATES:

- Student Representatives
- Superintendent
- Committees: *Facilities, Policy, Finance, Community Education*

Motion by Troy Berning, seconded by Corey Stanger to **Approve the Consent Agenda** as presented:

CONSENT AGENDA

MINUTES FROM THE OCTOBER 2, 2023 REGULAR SCHOOL BOARD MEETING

FINANCIAL REPORT

EXPENDITURES

Fund	2023-24		2023-24		%
	Budget	October 2023	Year-to-Date	Remaining Budget	
General	39,144,118	3,562,173	9,467,329	29,676,789	24.19%
Food Service	2,471,330	256,005	719,336	1,751,994	29.11%
Community Service	1,759,471	160,570	459,413	1,291,058	26.25%
Debt Service	3,820,887	-	318,944	3,501,943	8.35%
	\$ 47,186,806	\$ 3,978,748	\$ 10,965,022	\$ 36,221,784	23.24%

DISBURSEMENTS – in the amount of \$4,278,814.80

PERSONNEL

Name	Status	Job Title	Location	Hrs Per Day/FTE	Group	Replacing	Effective	Wage
------	--------	-----------	----------	-----------------	-------	-----------	-----------	------

Aho, Kathi	Resignation	Special Education Paraprofessional	IS	6.75 Hours Per Day	Multi Unit	n/a	11/16/23	n/a
Balsamo, Sarah	New	District Custodian	MS	8 Hours Per Day	Multi Unit	B. Blad	10/26/23	Step 2: \$18.24 Per Hour
Blad, Ben	Building Change	Night Custodian	HS (was IS)	8 Hours Per Day	Multi Unit	E. Knudsen	10/9/23	Use Current
Brady, Henry	New	Asst. Boys Hockey Coach	HS	Seasonal	BEA - Schedule C	n/a	11/13/23	\$3,782 Per Season
Bruska, Justine	New	Camp Opportunity Lead	Camp Opportunity	5 Hours Per Day	Community Education	n/a	11/6/23	\$16.35 Per Hour
Doss, Joshua	Long Term Substitute	Science Teacher	HS	1 FTE	BEA	S. Midas	10/23/23	BA Lane, Step 1: \$236.04 Per Day (10/23/23 - 12/20/23 Approx.)
Eichler, Jo	Building Change	Art Teacher	HS (was HS/MS)	1 FTE	BEA	n/a	9/5/23	n/a
Gorman, Carrie	New	Special Education Paraprofessional	MS	7 Hours Per Day	Multi Unit	J. Amundson	10/4/23	Step 1: \$17.34 Per Hour
Gudmundson, Linda	Resignation	Special Education Paraprofessional	HS	7 Hours Per Day	Multi Unit	n/a	11/29/23	n/a
Hanson, Kathryn	New	Special Education Paraprofessional	MS	7 Hours Per Day	Multi Unit	T. Chapman	10/22/23	Step 4: \$19.56 Per Hour
House, Kelsey	Change in Assignment	Camp Opportunity Lead (was Assistant)	Camp Opportunity	Up to 6.25 Hours Per Week	Community Education	n/a	10/24/23	\$16.35 Per Hour
Knudsen, Eric	Position & Building Change	Night Lead Custodian (was Night Custodian)	IS (was HS)	8 Hours Per Day	Multi Unit	D. Luethmers	10/9/23	\$18.74 Per Hour
Krogstad, Emily	Extracurricular Assignment	PAC Coordinator	HS	Seasonal (All Year)	BEA - Schedule C	J. Frerich	10/28/23	\$5,039 Per Year
Krogstad, Emily	Extracurricular Assignment	Musical Asst. Director - Music Director	MS	Seasonal	BEA - Schedule C	M. Kiminski	1/2/24	\$3,031 Per Season
Marholz, Cynthia	Long Term Substitute	Kindergarten Teacher	PS	1 FTE	BEA	K. Holt	10/12/23	MA60 Lane, Step 13: \$432.44 Per Day (10/12/23 - 1/19/24 Approx.)

Otto, Josh	Extracurricular Assignment	Weight Room Supervisor	HS	Seasonal	BEA - Schedule C	C. DeWall	09/11/23	\$625.00 (9/11/23 - 12/31/23)
Pingrey, Penny	Extracurricular Assignment	Musical Director	MS	Seasonal	BEA - Schedule C	G. Lynch	1/2/24	\$3,334 Per Season
Puzach-Acker, Paige	Resignation	Camp Opportunity Assistant	Camp Opportunity	5 Hours Per Day	Community Education	n/a	10/31/23	n/a
Riley, Weston	Extracurricular Assignment	Musical Asst. Director - Sound & Lights	HS	Seasonal	BEA - Schedule C	J. Frerich	10/3/23	\$3,334 Per Season
Schendzielos, Elle	Resignation	Camp Opportunity Assistant	Camp Opportunity	4 Hours Per Day	Community Education	n/a	10/20/23	n/a
Schleif, Mary Jane	Resignation	Van Paraprofessional	Bus Garage	3.5 Hours Per Day	Multi Unit	n/a	1/2/24	n/a
Schleif, Mary Jane	Resignation	Food Service Worker	HS	2.5 Hours Per Day	Multi Unit	n/a	12/20/23	n/a
Thoma, William	New	Field House Supervisor	Field House	Varies (2-7 Hours Per Day)	Community Education	P. Brenstrom	11/1/23	\$15.00 Per Hour
Weyer, Diane	Correction to Salary for Assignment Approved Oct. 2023	Breakfast Server	IS	1 Hour Per Day	Multi Unit	n/a	9/28/23	Step 2: \$16.25 Per Hour
Wieber, Holly	Resignation	Media Specialist	MS/HS	1 FTE	BEA	n/a	10/5/23	n/a

RESOLUTION ESTABLISHING COMBINED POLLING PLACES, as presented

Motion carried unanimously.

Motion by Connie Robinson, seconded by Corey Stanger, to ***Accept the Following Gifts:***

DONOR	PROGRAM	GIFT DESCRIPTION	AMOUNT
Becker Band Boosters	Band Program		\$ 57,496.39
Becker Football Boosters	Football	Additional Coaches	\$ 5,147.00
Becker PTSA	NHS Leadership Trip	Professional Development	\$ 200.00
Becker Robotics Booster	Robotics	Worlds Bus	\$ 15,000.00

Beckers Lions Club	Boys Cross Country	Upgrading Equipment	\$ 1,500.00
Beckers Lions Club	Girls Cross Country	Upgrading Equipment	\$ 1,500.00
BYSA Youth Football		Crown Awards	\$ 464.28
Dylan's Hope Foundation			\$ 15,000.00
Y. Byers	GSA		\$ 25.00

Motion carried unanimously.

A First Reading was held on the Following Policies:

- 470 Political Campaigns and Activities**
- 505 Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees**

The Policy Committee will discuss these two policies at the next Policy Committee Meeting.

Motion by Pete Weismann, seconded by Troy Berning, to Approve the Following Policies for Review:

- 501 School Weapons**
- 502 Search of Student Lockers, Etc.**
- 503 Student Attendance**
- 511 Student Fundraising**

Motion carried unanimously.

The meeting was *adjourned* at 6:55 p.m.

Aaron Jurek, Chair

Pete Weismann, Clerk

Recorder: Angela Oswald

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2023**

EXPENDITURES

Fund	2023-24 Budget	November 2023	2023-24 Year-to-Date	Remaining Budget	% Spent
General	39,144,118	3,482,843	12,950,172	26,193,946	33.08%
Food Service	2,471,330	247,115	966,451	1,504,879	39.11%
Community Service	1,750,471	170,297	629,710	1,120,761	35.97%
Debt Service	3,820,887	-	318,944	3,501,943	8.35%
	\$ 47,186,806	\$ 3,900,255	\$ 14,865,277	\$ 32,321,529	31.50%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2023**

EXPENDITURES

Fund	2023-24 Budget	October 2023	2023-24 Year-to-Date	Remaining Budget	% Spent
General	39,144,118	3,562,173	9,467,329	29,676,789	24.19%
Food Service	2,471,330	256,005	719,336	1,751,994	29.11%
Community Service	1,750,471	160,570	459,413	1,291,058	26.25%
Debt Service	3,820,887	-	318,944	3,501,943	8.35%
	\$ 47,186,806	\$ 3,978,748	\$ 10,965,022	\$ 36,221,784	23.24%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2023**

EXPENDITURES

Fund	2023-24 Budget	September 2023	2023-24 Year-to-Date	Remaining Budget	% Spent
General	39,144,118	3,699,071	5,905,156	33,238,962	15.09%
Food Service	2,471,330	84,759	463,331	2,007,999	18.75%
Community Service	1,750,471	118,596	298,843	1,451,628	17.07%
Debt Service	3,820,887	-	318,944	3,501,943	8.35%
	\$ 47,186,806	\$ 3,902,426	\$ 6,986,274	\$ 40,200,532	14.81%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
August 2023

EXPENDITURES

Fund	2023-24 Budget	August 2023	2023-24 Year-to-Date	Remaining Budget	% Spent
General	39,144,118	1,407,664	2,206,085	36,938,033	5.64%
Food Service	2,471,330	367,696	378,572	2,092,758	15.32%
Community Service	1,750,471	132,552	180,247	1,570,224	10.30%
Debt Service	3,820,887	-	318,944	3,501,943	8.35%
	\$ 47,186,806	\$ 1,907,912	\$ 3,083,848	\$ 44,102,958	6.54%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
July 2023

EXPENDITURES

Fund	2023-24 Budget	July 2023	2023-24 Year-to-Date	Remaining Budget	% Spent
General	39,144,118	798,421	798,421	38,345,697	2.04%
Food Service	2,471,330	10,876	10,876	2,460,454	0.44%
Community Service	1,750,471	47,695	47,695	1,702,776	2.72%
Debt Service	3,820,887	318,944	318,944	3,501,943	8.35%
	\$ 47,186,806	\$ 1,175,936	\$ 1,175,936	\$ 46,010,870	2.49%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
May 2023**

EXPENDITURES

Fund	2022-23 Budget	May 2023	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,639,929	3,267,377	31,118,958	6,520,971	82.68%
Food Service	2,319,476	201,498	1,606,097	713,379	69.24%
Community Service	1,702,092	175,211	1,507,831	194,261	88.59%
Debt Service	3,820,440	-	3,811,481	8,959	99.77%
	\$ 45,481,937	\$ 3,644,086	\$ 38,044,367	\$ 7,437,570	83.65%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
April 2023

EXPENDITURES

Fund	2022-23 Budget	April 2023	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	3,396,923	27,851,581	9,338,578	74.89%
Food Service	1,766,912	170,518	1,404,599	362,313	79.49%
Community Service	1,643,530	151,381	1,332,620	310,910	81.08%
Debt Service	3,820,440	547	3,811,481	8,959	99.77%
	\$ 44,421,041	\$ 3,719,369	\$ 34,400,281	\$ 10,020,760	77.44%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
March 2023**

EXPENDITURES

Fund	2022-23 Budget	March 2023	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	2,966,858	24,454,658	12,735,501	65.76%
Food Service	1,766,912	153,149	1,234,081	532,831	69.84%
Community Service	1,643,530	129,651	1,181,239	462,291	71.87%
Debt Service	3,820,440	-	3,810,934	9,506	99.75%
	\$ 44,421,041	\$ 3,249,658	\$ 30,680,912	\$ 13,740,129	69.07%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
February 2023

EXPENDITURES

Fund	2022-23 Budget	February 2023	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	2,972,989	21,487,800	15,702,359	57.78%
Food Service	1,766,912	196,175	1,080,932	685,980	61.18%
Community Service	1,643,530	162,484	1,051,588	591,942	63.98%
Debt Service	3,820,440	-	3,810,934	9,506	99.75%
	\$ 44,421,041	\$ 3,331,648	\$ 27,431,254	\$ 16,989,787	61.75%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
January 2023

EXPENDITURES

Fund	2022-23 Budget	January 2023	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	3,578,836	18,514,811	18,675,348	49.78%
Food Service	1,766,912	149,311	884,757	882,155	50.07%
Community Service	1,643,530	150,108	889,104	754,426	54.10%
Debt Service	3,820,440	3,429,839	3,810,934	9,506	99.75%
	\$ 44,421,041	\$ 7,308,094	\$ 24,099,606	\$ 20,321,435	54.25%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
December 2022**

EXPENDITURES

Fund	2022-23 Budget	December 2022	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	3,473,173	14,935,975	22,254,184	40.16%
Food Service	1,766,912	205,003	735,446	1,031,466	41.62%
Community Service	1,643,530	151,101	738,996	904,534	44.96%
Debt Service	3,820,440	-	381,095	3,439,345	9.98%
	\$ 44,421,041	\$ 3,829,277	\$ 16,791,512	\$ 27,629,529	37.80%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2022**

EXPENDITURES

Fund	2022-23 Budget	November 2022	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	2,978,057	11,462,802	25,727,357	30.82%
Food Service	1,766,912	103,388	530,443	1,236,469	30.02%
Community Service	1,643,530	145,742	587,895	1,055,635	35.77%
Debt Service	3,820,440	-	381,095	3,439,345	9.98%
	\$ 44,421,041	\$ 3,227,187	\$ 12,962,235	\$ 31,458,806	29.18%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2022**

EXPENDITURES

Fund	2022-23 Budget	October 2022	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	3,192,805	8,484,745	28,705,414	22.81%
Food Service	1,766,912	313,354	427,055	1,339,857	24.17%
Community Service	1,643,530	147,284	442,153	1,201,377	26.90%
Debt Service	3,820,440	-	381,095	3,439,345	9.98%
	\$ 44,421,041	\$ 3,653,443	\$ 9,735,048	\$ 34,685,993	21.92%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2022

EXPENDITURES

Fund	2022-23 Budget	September 2022	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	3,600,212	5,291,940	31,898,219	14.23%
Food Service	1,766,912	74,973	113,701	1,653,211	6.44%
Community Service	1,643,530	115,869	294,869	1,348,661	17.94%
Debt Service	3,820,440	-	381,095	3,439,345	9.98%
	\$ 44,421,041	\$ 3,791,054	\$ 6,081,605	\$ 38,339,436	13.69%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
August 2022

EXPENDITURES

Fund	2022-23 Budget	August 2022	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	1,033,093	1,691,728	35,498,431	4.55%
Food Service	1,766,912	12,973	38,728	1,728,184	2.19%
Community Service	1,643,530	131,630	179,000	1,464,530	10.89%
Debt Service	3,820,440	-	381,095	3,439,345	9.98%
	\$ 44,421,041	\$ 1,177,696	\$ 2,290,551	\$ 42,130,490	5.16%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
July 2022

EXPENDITURES

Fund	2022-23 Budget	July 2022	2022-23 Year-to-Date	Remaining Budget	% Spent
General	37,190,159	658,635	658,635	36,531,524	1.77%
Food Service	1,766,912	25,755	25,755	1,741,157	1.46%
Community Service	1,643,530	47,370	47,370	1,596,160	2.88%
Debt Service	3,820,440	381,095	381,095	3,439,345	9.98%
	\$ 44,421,041	\$ 1,112,855	\$ 1,112,855	\$ 43,308,186	2.51%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
May 2022**

EXPENDITURES

Fund	2021-22 Budget	May 2022	2021-22 Year-to-Date	Remaining Budget	% Spent
General	36,842,910	3,249,426	29,077,674	7,765,236	78.92%
Food Service	2,079,672	227,125	1,595,228	484,444	76.71%
Community Service	1,638,349	152,532	1,408,394	229,955	85.96%
Debt Service	3,426,201	-	3,425,351	850	99.98%
	\$ 43,987,132	\$ 3,629,083	\$ 35,506,647	\$ 8,480,485	80.72%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
April 2022

EXPENDITURES

Fund	2021-22 Budget	April 2022	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	2,857,454	25,828,248	9,508,846	73.09%
Food Service	1,732,509	175,719	1,368,103	364,406	78.97%
Community Service	1,543,562	121,764	1,255,862	287,700	81.36%
Debt Service	3,426,201	-	3,425,351	850	99.98%
	\$ 42,039,366	\$ 3,154,937	\$ 31,877,564	\$ 10,161,802	75.83%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
March 2022

EXPENDITURES

Fund	2021-22 Budget	March 2022	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	2,825,186	22,970,794	12,366,300	65.00%
Food Service	1,732,509	164,293	1,192,384	540,125	68.82%
Community Service	1,543,562	120,896	1,134,098	409,464	73.47%
Debt Service	3,426,201	-	3,425,351	850	99.98%
	\$ 42,039,366	\$ 3,110,375	\$ 28,722,627	\$ 13,316,739	68.32%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
February 2022**

EXPENDITURES

Fund	2021-22 Budget	February 2022	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	2,844,778	20,145,608	15,191,486	57.01%
Food Service	1,732,509	195,664	1,028,091	704,418	59.34%
Community Service	1,543,562	143,775	1,013,202	530,360	65.64%
Debt Service	3,426,201	3,650	3,425,351	850	99.98%
	\$ 42,039,366	\$ 3,187,867	\$ 25,612,252	\$ 16,427,114	60.92%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
January 2022

EXPENDITURES

Fund	2021-22 Budget	January 2022	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	3,831,492	17,300,830	18,036,264	48.96%
Food Service	1,732,509	162,134	832,427	900,082	48.05%
Community Service	1,543,562	148,133	869,427	674,135	56.33%
Debt Service	3,426,201	3,007,393	3,421,701	4,500	99.87%
	\$ 42,039,366	\$ 7,149,152	\$ 22,424,385	\$ 19,614,981	53.34%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
December 2021**

EXPENDITURES

Fund	2021-22 Budget	December 2021	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	2,881,876	13,469,338	21,867,756	38.12%
Food Service	1,732,509	178,108	670,293	1,062,216	38.69%
Community Service	1,543,562	156,835	721,294	822,268	46.73%
Debt Service	3,426,201	-	414,308	3,011,893	12.09%
	\$ 42,039,366	\$ 3,216,819	\$ 15,275,233	\$ 26,764,133	36.34%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2021**

EXPENDITURES

Fund	2021-22 Budget	November 2021	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	3,081,637	10,587,462	24,749,632	29.96%
Food Service	1,732,509	176,075	492,185	1,240,324	28.41%
Community Service	1,543,562	150,169	564,459	979,103	36.57%
Debt Service	3,426,201	-	414,308	3,011,893	12.09%
	\$ 42,039,366	\$ 3,407,881	\$ 12,058,414	\$ 29,980,952	28.68%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2021**

EXPENDITURES

Fund	2021-22 Budget	October 2021	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	2,691,259	7,505,825	27,831,269	21.24%
Food Service	1,732,509	178,832	316,110	1,416,399	18.25%
Community Service	1,543,562	122,066	414,290	1,129,272	26.84%
Debt Service	3,426,201	-	414,308	3,011,893	12.09%
	\$ 42,039,366	\$ 2,992,157	\$ 8,650,533	\$ 33,388,833	20.58%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2021**

EXPENDITURES

Fund	2021-22 Budget	September 2021	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	2,921,378	4,814,566	30,522,528	13.62%
Food Service	1,732,509	80,906	137,278	1,595,231	7.92%
Community Service	1,543,562	126,172	292,224	1,251,338	18.93%
Debt Service	3,426,201	-	414,308	3,011,893	12.09%
	\$ 42,039,366	\$ 3,128,456	\$ 5,658,376	\$ 36,380,990	13.46%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
August 2021

EXPENDITURES

Fund	2021-22 Budget	August 2021	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	915,441	1,893,188	33,443,906	5.36%
Food Service	1,732,509	45,093	56,372	1,676,137	3.25%
Community Service	1,543,562	126,346	166,052	1,377,510	10.76%
Debt Service	3,426,201	-	414,308	3,011,893	12.09%
	\$ 42,039,366	\$ 1,086,880	\$ 2,529,920	\$ 39,509,446	6.02%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
July 2021

EXPENDITURES

Fund	2021-22 Budget	July 2021	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	977,747	977,747	34,359,347	2.77%
Food Service	1,732,509	11,279	11,279	1,721,230	0.65%
Community Service	1,543,562	39,706	39,706	1,503,856	2.57%
Debt Service	3,426,201	414,308	414,308	3,011,893	12.09%
	\$ 42,039,366	\$ 1,443,040	\$ 1,443,040	\$ 40,596,326	3.43%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
May 2021

EXPENDITURES

Fund	2020-21 Budget	May 2021	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,778,313	2,744,311	27,855,941	7,922,372	77.86%
Food Service	1,534,410	135,835	1,125,865	408,545	73.37%
Community Service	1,359,167	121,920	1,169,513	189,654	86.05%
Debt Service	11,113,413	7,660,000	11,112,473	940	99.99%
	\$ 49,785,303	\$ 10,662,066	\$ 41,263,792	\$ 8,521,511	82.88%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
April 2021

EXPENDITURES

Fund	2020-21 Budget	April 2021	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	2,639,655	25,111,630	10,140,922	71.23%
Food Service	1,506,360	111,968	990,030	516,330	65.72%
Community Service	1,491,067	116,867	1,047,593	443,474	70.26%
Debt Service	3,427,413	-	3,452,473	(25,060)	100.73%
	\$ 41,677,392	\$ 2,868,490	\$ 30,601,726	\$ 11,075,666	73.43%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
March 2021

EXPENDITURES

Fund	2020-21 Budget	March 2021	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	2,768,992	22,471,975	12,780,577	63.75%
Food Service	1,506,360	114,989	878,062	628,298	58.29%
Community Service	1,491,067	104,372	930,726	560,341	62.42%
Debt Service	3,427,413	-	3,452,473	(25,060)	100.73%
	\$ 41,677,392	\$ 2,988,353	\$ 27,733,236	\$ 13,944,156	66.54%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
February 2021**

EXPENDITURES

Fund	2020-21 Budget	February 2021	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	2,682,040	19,702,983	15,549,569	55.89%
Food Service	1,506,360	100,592	763,073	743,287	50.66%
Community Service	1,491,067	130,623	826,354	664,713	55.42%
Debt Service	3,427,413	-	3,452,473	(25,060)	100.73%
	\$ 41,677,392	\$ 2,913,255	\$ 24,744,883	\$ 16,932,509	59.37%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
January 2021

EXPENDITURES

Fund	2020-21 Budget	January 2021	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	2,874,708	17,020,943	18,231,609	48.28%
Food Service	1,506,360	87,593	662,481	843,879	43.98%
Community Service	1,491,067	95,982	695,731	795,336	46.66%
Debt Service	3,427,413	3,120,206	3,452,473	(25,060)	100.73%
	\$ 41,677,392	\$ 6,178,489	\$ 21,831,628	\$ 19,845,764	52.38%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
December 2020**

EXPENDITURES

Fund	2020-21 Budget	December 2020	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	3,043,764	14,146,235	21,106,317	40.13%
Food Service	1,506,360	120,526	574,888	931,472	38.16%
Community Service	1,491,067	122,070	599,749	891,318	40.22%
Debt Service	3,427,413	27,061	332,267	3,095,146	9.69%
	\$ 41,677,392	\$ 3,313,421	\$ 15,653,139	\$ 26,024,253	37.56%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2020**

EXPENDITURES

Fund	2020-21 Budget	November 2020	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	3,496,485	11,102,471	24,150,081	31.49%
Food Service	1,506,360	119,494	454,362	1,051,998	30.16%
Community Service	1,491,067	146,785	477,679	1,013,388	32.04%
Debt Service	3,427,413	-	305,206	3,122,207	8.90%
	\$ 41,677,392	\$ 3,762,764	\$ 12,339,718	\$ 29,337,674	29.61%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2020**

EXPENDITURES

Fund	2020-21 Budget	October 2020	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	2,927,391	7,605,986	27,646,566	21.58%
Food Service	1,506,360	127,857	334,868	1,171,492	22.23%
Community Service	1,491,067	119,467	330,894	1,160,173	22.19%
Debt Service	3,427,413	-	305,206	3,122,207	8.90%
	\$ 41,677,392	\$ 3,174,715	\$ 8,576,954	\$ 33,100,438	20.58%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2020**

EXPENDITURES

Fund	2020-21 Budget	September 2020	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	2,653,570	4,678,595	30,573,957	13.27%
Food Service	1,506,360	109,535	207,011	1,299,349	13.74%
Community Service	1,491,067	92,926	211,427	1,279,640	14.18%
Debt Service	3,427,413	-	305,206	3,122,207	8.90%
	\$ 41,677,392	\$ 2,856,031	\$ 5,402,239	\$ 36,275,153	12.96%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
August 2020**

EXPENDITURES

Fund	2020-21 Budget	August 2020	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	868,880	2,025,025	33,227,527	5.74%
Food Service	1,506,360	84,839	97,476	1,408,884	6.47%
Community Service	1,491,067	86,275	118,501	1,372,566	7.95%
Debt Service	3,427,413	274,680	305,206	3,122,207	8.90%
	\$ 41,677,392	\$ 1,314,674	\$ 2,546,208	\$ 39,131,184	6.11%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
July 2020

EXPENDITURES

Fund	2020-21 Budget	July 2020	2020-21 Year-to-Date	Remaining Budget	% Spent
General	35,252,552	1,156,145	1,156,145	34,096,407	3.28%
Food Service	1,506,360	12,637	12,637	1,493,723	0.84%
Community Service	1,491,067	32,226	32,226	1,458,841	2.16%
Debt Service	3,427,413	30,526	30,526	3,396,887	0.89%
	\$ 41,677,392	\$ 1,231,534	\$ 1,231,534	\$ 40,445,858	2.95%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
May 2020

EXPENDITURES

Fund	2019-20 Budget	May 2020	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	2,448,554	27,418,158	6,692,696	80.38%
Food Service	1,474,468	50,780	1,069,227	405,241	72.52%
Community Service	1,400,466	78,597	1,180,536	219,930	84.30%
Debt Service	3,428,903	-	3,429,198	(295)	100.01%
	\$ 40,414,691	\$ 2,577,931	\$ 33,097,119	\$ 7,317,572	81.89%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
April 2020

EXPENDITURES

Fund	2019-20 Budget	April 2020	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	2,578,468	24,969,604	9,141,250	73.20%
Food Service	1,474,468	101,856	1,018,447	456,021	69.07%
Community Service	1,400,466	95,084	1,101,939	298,527	78.68%
Debt Service	3,428,903	-	3,429,198	(295)	100.01%
	\$ 40,414,691	\$ 2,775,408	\$ 30,519,188	\$ 9,895,503	75.52%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
March 2020**

EXPENDITURES

Fund	2019-20 Budget	March 2020	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	2,909,903	22,391,136	11,719,718	65.64%
Food Service	1,474,468	124,977	916,591	557,877	62.16%
Community Service	1,400,466	115,464	1,006,855	393,611	71.89%
Debt Service	3,428,903	-	3,429,198	(295)	100.01%
	\$ 40,414,691	\$ 3,150,344	\$ 27,743,780	\$ 12,670,911	68.65%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
February 2020

EXPENDITURES

Fund	2019-20 Budget	February 2020	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	3,182,141	19,481,233	14,629,621	57.11%
Food Service	1,474,468	146,291	791,614	682,854	53.69%
Community Service	1,400,466	126,983	891,391	509,075	63.65%
Debt Service	3,428,903	3,086,447	3,429,198	(295)	100.01%
	\$ 40,414,691	\$ 6,541,862	\$ 24,593,436	\$ 15,821,255	60.85%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
January 2020

EXPENDITURES

Fund	2019-20 Budget	January 2020	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	2,520,083	16,299,092	17,811,762	47.78%
Food Service	1,474,468	125,317	645,323	829,145	43.77%
Community Service	1,400,466	103,671	764,408	636,058	54.58%
Debt Service	3,428,903	-	342,751	3,086,152	10.00%
	\$ 40,414,691	\$ 2,749,071	\$ 18,051,574	\$ 22,363,117	44.67%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
December 2019**

EXPENDITURES

Fund	2019-20 Budget	December 2019	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	2,946,166	13,779,009	20,331,845	40.39%
Food Service	1,474,468	119,418	520,006	954,462	35.27%
Community Service	1,400,466	132,590	660,737	739,729	47.18%
Debt Service	3,428,903	-	342,751	3,086,152	10.00%
	\$ 40,414,691	\$ 3,198,174	\$ 15,302,503	\$ 25,112,188	37.86%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2019**

EXPENDITURES

Fund	2019-20 Budget	November 2019	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	3,026,709	10,832,843	23,278,011	31.76%
Food Service	1,474,468	146,803	400,588	1,073,880	27.17%
Community Service	1,400,466	133,877	528,147	872,319	37.71%
Debt Service	3,428,903	-	342,751	3,086,152	10.00%
	\$ 40,414,691	\$ 3,307,389	\$ 12,104,329	\$ 28,310,362	29.95%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2019**

EXPENDITURES

Fund	2019-20 Budget	October 2019	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	2,895,034	7,806,134	26,304,720	22.88%
Food Service	1,474,468	154,385	253,785	1,220,683	17.21%
Community Service	1,400,466	129,073	394,270	1,006,196	28.15%
Debt Service	3,428,903	-	342,751	3,086,152	10.00%
	\$ 40,414,691	\$ 3,178,492	\$ 8,796,940	\$ 31,617,751	21.77%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2019**

EXPENDITURES

Fund	2019-20 Budget	September 2019	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	3,257,310	4,911,100	29,199,754	14.40%
Food Service	1,474,468	85,784	99,400	1,375,068	6.74%
Community Service	1,400,466	121,562	265,197	1,135,269	18.94%
Debt Service	3,428,903	-	342,751	3,086,152	10.00%
	\$ 40,414,691	\$ 3,464,656	\$ 5,618,448	\$ 34,796,243	13.90%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
August 2019**

EXPENDITURES

Fund	2019-20 Budget	August 2019	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	726,020	1,653,790	32,457,064	4.85%
Food Service	1,474,468	12,902	13,616	1,460,852	0.92%
Community Service	1,400,466	107,430	143,635	1,256,831	10.26%
Debt Service	3,428,903	-	342,751	3,086,152	10.00%
	\$ 40,414,691	\$ 846,352	\$ 2,153,792	\$ 38,260,899	5.33%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
July 2019

EXPENDITURES

Fund	2019-20 Budget	July 2019	2019-20 Year-to-Date	Remaining Budget	% Spent
General	34,110,854	927,770	927,770	33,183,084	2.72%
Food Service	1,474,468	714	714	1,473,754	0.05%
Community Service	1,400,466	36,205	36,205	1,364,261	2.59%
Debt Service	3,428,903	342,751	342,751	3,086,152	10.00%
	\$ 40,414,691	\$ 1,307,440	\$ 1,307,440	\$ 39,107,251	3.24%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
May 2019**

EXPENDITURES

Fund	2018-19 Budget	May 2019	2018-19 Year-to-Date	Remaining Budget	% Spent
General	33,162,293	2,680,825	27,485,204	5,677,089	82.88%
Food Service	1,464,860	119,833	1,093,920	370,940	74.68%
Community Service	1,417,180	118,633	1,192,884	224,296	84.17%
Debt Service	3,557,569	-	3,552,318	5,251	99.85%
	\$ 39,601,902	\$ 2,919,291	\$ 33,324,327	\$ 6,277,575	84.15%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
April 2019

EXPENDITURES

Fund	2018-19 Budget	April 2019	2018-19 Year-to-Date	Remaining Budget	% Spent
General	33,162,293	2,867,092	24,804,379	8,357,914	74.80%
Food Service	1,464,860	113,380	974,087	490,773	66.50%
Community Service	1,417,180	136,056	1,074,251	342,929	75.80%
Debt Service	3,557,569	-	3,552,318	5,251	99.85%
	\$ 39,601,902	\$ 3,116,528	\$ 30,405,036	\$ 9,196,866	76.78%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
March 2019

EXPENDITURES

Fund	2018-19 Budget	March 2019	2018-19 Year-to-Date	Remaining Budget	% Spent
General	33,162,293	2,852,934	21,937,287	11,225,006	66.15%
Food Service	1,464,860	113,971	860,707	604,153	58.76%
Community Service	1,417,180	105,085	938,195	478,985	66.20%
Debt Service	3,557,569	82,981	3,552,318	5,251	99.85%
	\$ 39,601,902	\$ 3,154,971	\$ 27,288,508	\$ 12,313,394	68.91%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
February 2019**

EXPENDITURES

Fund	2018-19 Budget	February 2019	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,306,350	3,196,045	19,084,353	13,221,997	59.07%
Food Service	1,456,644	178,899	746,736	709,908	51.26%
Community Service	1,256,117	117,932	833,110	423,007	66.32%
Debt Service	3,557,569	-	3,469,337	88,232	97.52%
	\$ 38,576,680	\$ 3,492,876	\$ 24,133,537	\$ 14,443,143	62.56%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
January 2019

EXPENDITURES

Fund	2018-19 Budget	January 2019	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,306,350	2,327,510	15,888,308	16,418,042	49.18%
Food Service	1,456,644	63,797	567,837	888,807	38.98%
Community Service	1,256,117	105,242	715,178	540,939	56.94%
Debt Service	3,557,569	3,053,504	3,469,337	88,232	97.52%
	\$ 38,576,680	\$ 5,550,053	\$ 20,640,661	\$ 17,936,019	53.51%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
December 2018**

EXPENDITURES

Fund	2018-19 Budget	December 2018	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,306,350	2,877,547	13,560,798	18,745,552	41.98%
Food Service	1,456,644	116,791	504,040	952,604	34.60%
Community Service	1,256,117	117,860	609,936	646,181	48.56%
Debt Service	3,557,569	-	415,833	3,141,736	11.69%
	\$ 38,576,680	\$ 3,112,198	\$ 15,090,608	\$ 23,486,072	39.12%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2018**

EXPENDITURES

Fund	2018-19 Budget	November 2018	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,306,350	2,667,317	10,683,251	21,623,099	33.07%
Food Service	1,456,644	85,759	387,249	1,069,395	26.59%
Community Service	1,256,117	137,392	492,076	764,041	39.17%
Debt Service	3,557,569	-	415,833	3,141,736	11.69%
	\$ 38,576,680	\$ 2,890,468	\$ 11,978,410	\$ 26,598,270	31.05%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2018**

EXPENDITURES

Fund	2018-19 Budget	October 2018	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,306,350	2,942,442	8,015,934	24,290,416	24.81%
Food Service	1,456,644	215,046	301,490	1,155,154	20.70%
Community Service	1,256,117	132,736	354,684	901,433	28.24%
Debt Service	3,557,569	-	415,833	3,141,736	11.69%
	\$ 38,576,680	\$ 3,290,224	\$ 9,087,942	\$ 29,488,738	23.56%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2018**

EXPENDITURES

Fund	2018-19 Budget	September 2018	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,056,350	3,155,712	4,831,402	27,224,948	15.07%
Food Service	1,456,644	55,166	86,444	1,370,200	5.93%
Community Service	1,256,117	167,833	221,948	1,034,169	17.67%
Debt Service	3,557,569	23,319	415,833	3,141,736	11.69%
	\$ 38,326,680	\$ 3,402,030	\$ 5,555,628	\$ 32,771,052	14.50%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
August 2018

EXPENDITURES

Fund	2018-19 Budget	August 2018	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,056,350	760,664	1,675,690	30,380,660	5.23%
Food Service	1,456,644	20,116	31,278	1,425,366	2.15%
Community Service	1,256,117	26,848	54,115	1,202,002	4.31%
Debt Service	3,557,569	392,514	392,514	3,165,055	11.03%
	\$ 38,326,680	\$ 1,200,142	\$ 2,153,598	\$ 36,173,082	5.62%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
July 2018**

EXPENDITURES

Fund	2018-19 Budget	July 2018	2018-19 Year-to-Date	Remaining Budget	% Spent
General	32,056,350	915,026	915,026	31,141,324	2.85%
Food Service	1,456,644	11,162	11,162	1,445,482	0.77%
Community Service	1,256,117	27,267	27,267	1,228,850	2.17%
Debt Service	3,557,569	-	-	3,557,569	0.00%
	\$ 38,326,680	\$ 953,456	\$ 953,456	\$ 37,373,224	2.49%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
May 2018**

EXPENDITURES

Fund	2017-18 Budget	May 2018	2017-18 Year-to-Date	Remaining Budget	% Spent
General	31,193,515	2,432,753	25,992,415	5,201,100	83.33%
Food Service	1,452,313	128,094	1,224,988	227,325	84.35%
Community Service	1,223,067	107,675	994,335	228,732	81.30%
Debt Service	3,507,163	-	3,504,162	3,001	99.91%
	\$ 37,376,058	\$ 2,668,522	\$ 31,715,900	\$ 5,660,158	84.86%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
April 2018

EXPENDITURES

Fund	2017-18 Budget	April 2018	2017-18 Year-to-Date	Remaining Budget	% Spent
General	31,193,515	2,516,892	23,559,662	7,633,853	75.53%
Food Service	1,452,313	155,402	1,096,894	355,419	75.53%
Community Service	1,223,067	89,777	886,660	336,407	72.49%
Debt Service	3,507,163	-	3,504,162	3,001	99.91%
	\$ 37,376,058	\$ 2,762,071	\$ 29,047,378	\$ 8,328,680	77.72%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
March 2018**

EXPENDITURES

Fund	2017-18 Budget	March 2018	2017-18 Year-to-Date	Remaining Budget	% Spent
General	30,235,784	2,435,168	21,042,770	9,193,014	69.60%
Food Service	1,410,949	99,196	941,492	469,457	66.73%
Community Service	1,169,344	88,742	796,883	372,461	68.15%
Debt Service	3,507,163	-	3,504,162	3,001	99.91%
	\$ 36,323,240	\$ 2,623,106	\$ 26,285,307	\$ 10,037,933	72.36%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
February 2018

EXPENDITURES

Fund	2017-18 Budget	February 2018	2017-18 Year-to-Date	Remaining Budget	% Spent
General	30,235,784	2,721,231	18,607,602	11,628,182	61.54%
Food Service	1,410,949	131,024	842,296	568,653	59.70%
Community Service	1,169,344	100,929	708,141	461,203	60.56%
Debt Service	3,507,163	23,319	3,504,162	3,001	99.91%
	\$ 36,323,240	\$ 2,976,503	\$ 23,662,201	\$ 12,661,039	65.14%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
January 2018**

EXPENDITURES

Fund	2017-18 Budget	January 2018	2017-18 Year-to-Date	Remaining Budget	% Spent
General	30,235,784	2,601,918	15,886,371	14,349,413	52.54%
Food Service	1,410,949	132,938	711,272	699,677	50.41%
Community Service	1,169,344	91,110	607,212	562,132	51.93%
Debt Service	3,507,163	3,019,979	3,480,843	26,320	99.25%
	\$ 36,323,240	\$ 5,845,945	\$ 20,685,698	\$ 15,637,542	56.95%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
December 2017**

EXPENDITURES

Fund	2017-18		2017-18	Remaining	%
	Budget	December 2017	Year-to-Date	Budget	Spent
General	30,235,784	2,710,109	13,284,453	16,951,331	43.94%
Food Service	1,410,949	125,442	578,334	832,615	40.99%
Community Service	1,169,344	102,554	516,102	653,242	44.14%
Debt Service	3,507,163	-	460,864	3,046,299	13.14%
	\$ 36,323,240	\$ 2,938,105	\$ 14,839,753	\$ 21,483,487	40.85%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2017**

EXPENDITURES

Fund	2017-18 Budget	November 2017	2017-18 Year-to-Date	Remaining Budget	% Spent
General	30,235,784	2,709,218	10,574,344	19,661,440	34.97%
Food Service	1,410,949	136,005	452,892	958,057	32.10%
Community Service	1,169,344	114,593	413,548	755,796	35.37%
Debt Service	3,507,163	-	460,864	3,046,299	13.14%
	\$ 36,323,240	\$ 2,959,816	\$ 11,901,648	\$ 24,421,592	32.77%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2017**

EXPENDITURES

Fund	2017-18 Budget	October 2017	2017-18 Year-to-Date	Remaining Budget	% Spent
General	30,235,784	2,850,845	7,865,126	22,370,658	26.01%
Food Service	1,410,949	150,043	316,887	1,094,062	22.46%
Community Service	1,169,344	108,674	298,955	870,389	25.57%
Debt Service	3,507,163	-	460,864	3,046,299	13.14%
	\$ 36,323,240	\$ 3,109,562	\$ 8,941,832	\$ 27,381,408	24.62%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2017**

EXPENDITURES

Fund	2017-18		2017-18	Remaining	%
	Budget	September 2017	Year-to-Date	Budget	Spent
General	30,235,784	2,605,588	5,014,281	25,221,503	16.58%
Food Service	1,410,949	128,024	166,844	1,244,105	11.82%
Community Service	1,169,344	79,157	190,281	979,063	16.27%
Debt Service	3,507,163	-	460,864	3,046,299	13.14%
	\$ 36,323,240	\$ 2,812,769	\$ 5,832,270	\$ 30,490,970	16.06%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
August 2017**

EXPENDITURES

Fund	2017-18 Budget	August 2017	2017-18 Year-to-Date	Remaining Budget	% Spent
General	30,235,784	1,028,792	2,408,693	27,827,091	7.97%
Food Service	1,410,949	19,628	38,820	1,372,129	2.75%
Community Service	1,169,344	82,519	111,124	1,058,220	9.50%
Debt Service	3,507,163	35,885	460,864	3,046,299	13.14%
	\$ 36,323,240	\$ 1,166,824	\$ 3,019,501	\$ 33,303,739	8.31%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
July 2017**

EXPENDITURES

Fund	2017-18 Budget	July 2017	2017-18 Year-to-Date	Remaining Budget	% Spent
General	30,235,784	1,379,901	1,379,901	28,855,883	4.56%
Food Service	1,410,949	19,192	19,192	1,391,757	1.36%
Community Service	1,169,344	28,605	28,605	1,140,739	2.45%
Debt Service	3,507,163	424,979	424,979	3,082,184	12.12%
	\$ 36,323,240	\$ 1,852,677	\$ 1,852,677	\$ 34,470,563	5.10%

BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
May 2017

EXPENDITURES

Fund	2016-17 Budget	May 2017	2016-17 Year-to-Date	Remaining Budget	% Spent
General	29,260,445	2,565,369	23,678,750	5,581,695	80.92%
Food Service	1,381,802	121,956	1,111,688	270,114	80.45%
Community Service	1,139,420	87,945	861,953	277,467	75.65%
Debt Service	3,494,257	-	6,483,347	(2,989,090)	185.54%
	\$ 35,275,924	\$ 2,775,270	\$ 32,135,738	\$ 3,140,186	91.10%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
April 2017**

EXPENDITURES

Fund	2016-17 Budget	April 2017	2016-17 Year-to-Date	Remaining Budget	% Spent
General	29,260,445	2,328,587	21,113,381	8,147,064	72.16%
Food Service	1,381,802	119,619	989,732	392,070	71.63%
Community Service	1,139,420	85,516	774,008	365,412	67.93%
Debt Service	3,494,257	-	6,483,347	(2,989,090)	185.54%
	\$ 35,275,924	\$ 2,533,722	\$ 29,360,468	\$ 5,915,456	83.23%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
March 2017**

EXPENDITURES

Fund	2016-17 Budget	March 2017	2016-17 Year-to-Date	Remaining Budget	% Spent
General	29,260,445	2,496,673	18,784,794	10,475,651	64.20%
Food Service	1,381,802	132,313	870,113	511,689	62.97%
Community Service	1,139,420	79,195	688,492	450,928	60.42%
Debt Service	3,494,257	2,500	6,483,347	(2,989,090)	185.54%
	\$ 35,275,924	\$ 2,710,681	\$ 26,826,746	\$ 8,449,178	76.05%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
February 2017**

EXPENDITURES

Fund	2016-17 Budget	February 2017	2016-17 Year-to-Date	Remaining Budget	% Spent
General	28,129,106	2,234,951	16,288,121	11,840,985	57.90%
Food Service	1,311,899	56,238	737,800	574,099	56.24%
Community Service	1,060,086	87,129	609,297	450,789	57.48%
Debt Service	3,490,757	2,990,879	6,480,847	(2,990,090)	185.66%
	\$ 33,991,848	\$ 5,369,197	\$ 24,116,065	\$ 9,875,783	70.95%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
January 2017**

EXPENDITURES

Fund	2016-17 Budget	January 2017	2016-17 Year-to-Date	Remaining Budget	% Spent
General	28,129,106	2,170,948	13,785,843	14,343,263	49.01%
Food Service	1,311,899	57,871	622,921	688,978	47.48%
Community Service	1,060,086	71,774	520,323	539,763	49.08%
Debt Service	3,490,757	2,990,879	3,489,968	789	99.98%
	\$ 33,991,848	\$ 5,291,472	\$ 18,419,055	\$ 15,572,793	54.19%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
December 2016**

EXPENDITURES

Fund	2016-17		2016-17	Remaining	%
	Budget	December 2016	Year-to-Date	Budget	Spent
General	28,129,106	2,346,253	11,563,749	16,565,357	41.11%
Food Service	1,311,899	58,392	515,631	796,268	39.30%
Community Service	1,060,086	76,206	446,918	613,168	42.16%
Debt Service	3,448,757	-	499,089	2,949,668	14.47%
	\$ 33,949,848	\$ 2,480,851	\$ 13,025,387	\$ 20,924,461	38.37%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2016**

EXPENDITURES

Fund	2016-17		2016-17	Remaining	%
	Budget	November 2016	Year-to-Date	Budget	Spent
General	28,129,106	2,440,336	9,217,496	18,911,610	32.77%
Food Service	1,311,899	133,813	457,239	854,660	34.85%
Community Service	1,060,086	88,929	370,712	689,374	34.97%
Debt Service	3,448,757	19,300	499,089	2,949,668	14.47%
	\$ 33,949,848	\$ 2,682,378	\$ 10,544,536	\$ 23,405,312	31.06%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
October 2016**

EXPENDITURES

Fund	2016-17 Budget	October 2016	2016-17 Year-to-Date	Remaining Budget	% Spent
General	28,129,106	2,340,687	6,659,573	21,469,533	23.68%
Food Service	1,311,899	214,403	323,261	988,638	24.64%
Community Service	1,060,086	87,171	270,274	789,812	25.50%
Debt Service	3,448,757	-	455,879	2,992,878	13.22%
	\$ 33,949,848	\$ 2,642,261	\$ 7,708,987	\$ 26,240,861	22.71%

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
September 2016**

EXPENDITURES

Fund	2016-17		2016-17	Remaining	%
	Budget	September 2016	Year-to-Date	Budget	Spent
General	28,129,106	2,271,648	4,318,886	23,810,220	15.35%
Food Service	1,311,899	62,966	108,858	1,203,041	8.30%
Community Service	1,060,086	78,449	183,103	876,983	17.27%
Debt Service	3,448,757	-	455,879	2,992,878	13.22%
	\$ 33,949,848	\$ 2,413,063	\$ 5,066,726	\$ 28,883,122	14.92%

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance	
120423	0726	174392	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	427.50	427.50	0.00	0.00
120423	0726	174393	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	542.86	542.86	0.00	0.00
120423	0726	174394	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	352.96	352.96	0.00	0.00
120423	0726	174395	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	518.62	518.62	0.00	0.00
120423	0726	174396	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	531.46	531.46	0.00	0.00
120423	0726	174397	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	77.13	77.13	0.00	0.00
120423	0726	174398	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	195.94	195.94	0.00	0.00
120423	0726	174399	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	376.31	376.31	0.00	0.00
120423	0726	174400	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	296.72	296.72	0.00	0.00
120423	0726	174401	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	263.86	263.86	0.00	0.00
120423	0726	174402	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	340.99	340.99	0.00	0.00
120423	0726	174403	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	57.11	57.11	0.00	0.00
120423	0726	174404	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	402.69	402.69	0.00	0.00
120423	0726	174405	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	604.51	604.51	0.00	0.00
120423	0726	174406	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	413.50	413.50	0.00	0.00
120423	0726	174407	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	382.33	382.33	0.00	0.00
120423	0726	174408	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	308.50	308.50	0.00	0.00
120423	0726	174409	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	723.32	723.32	0.00	0.00
120423	0726	174410	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	646.51	646.51	0.00	0.00
120423	0726	174411	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	231.38	231.38	0.00	0.00
120423	0726	174412	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	529.72	529.72	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance	
120423	0726	174413	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	1,072.30	1,072.30	0.00	0.00
120423	0726	174414	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	645.66	645.66	0.00	0.00
120423	0726	174415	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	858.17	858.17	0.00	0.00
120423	0726	174416	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	592.58	592.58	0.00	0.00
120423	0726	174417	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	1,158.25	1,158.25	0.00	0.00
120423	0726	174418	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	823.17	823.17	0.00	0.00
120423	0726	174419	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	691.81	691.81	0.00	0.00
120423	0726	174420	1	17052	R	PRAIRIE FARMS - WOODBURY, MN		P	Invoice	11/03/2023	1,015.93	1,015.93	0.00	0.00
120423	0726	174421	1	15059		KARLSBURGER FOODS INC		P	Invoice	11/06/2023	318.14	318.14	0.00	0.00
120423	0726	174422	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	27.00	27.00	0.00	0.00
120423	0726	174423	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	182.42	182.42	0.00	0.00
120423	0726	174424	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	48.82	48.82	0.00	0.00
120423	0726	174425	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	108.76	108.76	0.00	0.00
120423	0726	174426	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	122.40	122.40	0.00	0.00
120423	0726	174427	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	341.10	341.10	0.00	0.00
120423	0726	174428	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	44.66	44.66	0.00	0.00
120423	0726	174429	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	298.12	298.12	0.00	0.00
120423	0726	174430	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	87.60	87.60	0.00	0.00
120423	0726	174431	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	51.00	51.00	0.00	0.00
120423	0726	174432	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	91.80	91.80	0.00	0.00
120423	0726	174433	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	87.60	87.60	0.00	0.00

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance	
120423	0726	174434	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	122.40	122.40	0.00	0.00
120423	0726	174435	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	97.80	97.80	0.00	0.00
120423	0726	174436	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	51.00	51.00	0.00	0.00
120423	0726	174437	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	91.80	91.80	0.00	0.00
120423	0726	174438	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	71.40	71.40	0.00	0.00
120423	0726	174439	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	134.64	134.64	0.00	0.00
120423	0726	174440	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	97.80	97.80	0.00	0.00
120423	0726	174441	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	51.00	51.00	0.00	0.00
120423	0726	174442	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	91.80	91.80	0.00	0.00
120423	0726	174443	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	63.00	63.00	0.00	0.00
120423	0726	174444	1	02826	R	PAN-O-GOLD BAKING CO		P	Invoice	11/06/2023	140.76	140.76	0.00	0.00
120423	0726	174445	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	8,020.68	8,020.68	0.00	0.00
120423	0726	174446	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	(16.98)	(16.98)	0.00	0.00
120423	0726	174447	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	130.82	130.82	0.00	0.00
120423	0726	174448	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	3,647.31	3,647.31	0.00	0.00
120423	0726	174449	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	312.75	312.75	0.00	0.00
120423	0726	174450	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	7,383.96	7,383.96	0.00	0.00
120423	0726	174451	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	6,005.04	6,005.04	0.00	0.00
120423	0726	174452	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	142.36	142.36	0.00	0.00
120423	0726	174453	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	(10.16)	(10.16)	0.00	0.00
120423	0726	174454	1	00013		SYSCO WESTERN MINNESOTA		P	Invoice	11/06/2023	2,313.95	2,313.95	0.00	0.00

Becker Schools ISD # 726
Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174455	1	00013	SYSCO WESTERN MINNESOTA	253495224	P	Invoice	11/06/2023	8,190.65	8,190.65	0.00	0.00
120423	0726	174456	1	00013	SYSCO WESTERN MINNESOTA	253495225	P	Invoice	11/06/2023	63.36	63.36	0.00	0.00
120423	0726	174457	1	00013	SYSCO WESTERN MINNESOTA	253498200	P	Invoice	11/06/2023	8,720.34	8,720.34	0.00	0.00
120423	0726	174458	1	00013	SYSCO WESTERN MINNESOTA	253499753	P	Invoice	11/06/2023	4,583.33	4,583.33	0.00	0.00
120423	0726	174459	1	00013	SYSCO WESTERN MINNESOTA	253502994	P	Invoice	11/06/2023	8,945.00	8,945.00	0.00	0.00
120423	0726	174460	1	00013	SYSCO WESTERN MINNESOTA	253505821	P	Invoice	11/06/2023	4,685.87	4,685.87	0.00	0.00
120423	0726	174461	1	00013	SYSCO WESTERN MINNESOTA	253483819	P	Invoice	11/06/2023	1,334.24	1,334.24	0.00	0.00
120423	0726	174462	1	00013	SYSCO WESTERN MINNESOTA	253489187	P	Invoice	11/06/2023	512.39	512.39	0.00	0.00
120423	0726	174463	1	00013	SYSCO WESTERN MINNESOTA	253490719	P	Invoice	11/06/2023	428.54	428.54	0.00	0.00
120423	0726	174464	1	00013	SYSCO WESTERN MINNESOTA	253494124	P	Invoice	11/06/2023	1,114.46	1,114.46	0.00	0.00
120423	0726	174465	1	00013	SYSCO WESTERN MINNESOTA	253498199	P	Invoice	11/06/2023	561.62	561.62	0.00	0.00
120423	0726	174466	1	00013	SYSCO WESTERN MINNESOTA	253499752	P	Invoice	11/06/2023	169.54	169.54	0.00	0.00
120423	0726	174467	1	00013	SYSCO WESTERN MINNESOTA	253502993	P	Invoice	11/06/2023	385.32	385.32	0.00	0.00
120423	0726	174468	1	00013	SYSCO WESTERN MINNESOTA	253505820	P	Invoice	11/06/2023	765.31	765.31	0.00	0.00
120423	0726	174469	1	00013	SYSCO WESTERN MINNESOTA	253485506	P	Invoice	11/06/2023	1,248.42	1,248.42	0.00	0.00
120423	0726	174470	1	00013	SYSCO WESTERN MINNESOTA	253490723	P	Invoice	11/06/2023	1,934.83	1,934.83	0.00	0.00
120423	0726	174471	1	00013	SYSCO WESTERN MINNESOTA	253491960	P	Invoice	11/06/2023	(21.44)	(21.44)	0.00	0.00
120423	0726	174472	1	00013	SYSCO WESTERN MINNESOTA	253495227	P	Invoice	11/06/2023	1,675.38	1,675.38	0.00	0.00
120423	0726	174473	1	00013	SYSCO WESTERN MINNESOTA	253499755	P	Invoice	11/06/2023	2,306.62	2,306.62	0.00	0.00
120423	0726	174474	1	00013	SYSCO WESTERN MINNESOTA	253505823	P	Invoice	11/06/2023	2,245.84	2,245.84	0.00	0.00
120423	0726	174475	1	00013	SYSCO WESTERN MINNESOTA	253485505	P	Invoice	11/06/2023	498.67	498.67	0.00	0.00

Becker Schools ISD # 726
Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174476	1	00013	SYSCO WESTERN MINNESOTA	253490722	P	Invoice	11/06/2023	788.92	788.92	0.00	0.00
120423	0726	174477	1	00013	SYSCO WESTERN MINNESOTA	253495226	P	Invoice	11/06/2023	297.10	297.10	0.00	0.00
120423	0726	174478	1	00013	SYSCO WESTERN MINNESOTA	253499754	P	Invoice	11/06/2023	211.84	211.84	0.00	0.00
120423	0726	174479	1	00013	SYSCO WESTERN MINNESOTA	253505822	P	Invoice	11/06/2023	325.51	325.51	0.00	0.00
120423	0726	174480	1	00013	SYSCO WESTERN MINNESOTA	253483821	P	Invoice	11/06/2023	1,249.89	1,249.89	0.00	0.00
120423	0726	174481	1	00013	SYSCO WESTERN MINNESOTA	253485508	P	Invoice	11/06/2023	1,177.25	1,177.25	0.00	0.00
120423	0726	174482	1	00013	SYSCO WESTERN MINNESOTA	253489190	P	Invoice	11/06/2023	1,238.73	1,238.73	0.00	0.00
120423	0726	174483	1	00013	SYSCO WESTERN MINNESOTA	253490725	P	Invoice	11/06/2023	1,739.62	1,739.62	0.00	0.00
120423	0726	174484	1	00013	SYSCO WESTERN MINNESOTA	253491138	P	Invoice	11/06/2023	(14.02)	(14.02)	0.00	0.00
120423	0726	174485	1	00013	SYSCO WESTERN MINNESOTA	253494126	P	Invoice	11/06/2023	970.36	970.36	0.00	0.00
120423	0726	174486	1	00013	SYSCO WESTERN MINNESOTA	253495229	P	Invoice	11/06/2023	341.27	341.27	0.00	0.00
120423	0726	174487	1	00013	SYSCO WESTERN MINNESOTA	253498201	P	Invoice	11/06/2023	954.77	954.77	0.00	0.00
120423	0726	174488	1	00013	SYSCO WESTERN MINNESOTA	253499757	P	Invoice	11/06/2023	1,041.94	1,041.94	0.00	0.00
120423	0726	174489	1	00013	SYSCO WESTERN MINNESOTA	253500099	P	Invoice	11/06/2023	(21.32)	(21.32)	0.00	0.00
120423	0726	174490	1	00013	SYSCO WESTERN MINNESOTA	253502996	P	Invoice	11/06/2023	1,472.74	1,472.74	0.00	0.00
120423	0726	174491	1	00013	SYSCO WESTERN MINNESOTA	253505825	P	Invoice	11/06/2023	1,371.24	1,371.24	0.00	0.00
120423	0726	174492	1	00013	SYSCO WESTERN MINNESOTA	253485507	P	Invoice	11/06/2023	2,413.77	2,413.77	0.00	0.00
120423	0726	174493	1	00013	SYSCO WESTERN MINNESOTA	253489401	P	Invoice	11/06/2023	(20.70)	(20.70)	0.00	0.00
120423	0726	174494	1	00013	SYSCO WESTERN MINNESOTA	253490724	P	Invoice	11/06/2023	2,686.70	2,686.70	0.00	0.00
120423	0726	174495	1	00013	SYSCO WESTERN MINNESOTA	253491137	P	Invoice	11/06/2023	(298.26)	(298.26)	0.00	0.00
120423	0726	174496	1	00013	SYSCO WESTERN MINNESOTA	253495228	P	Invoice	11/06/2023	2,576.42	2,576.42	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174497	1	00013	SYSCO WESTERN MINNESOTA	253499756	P	Invoice	11/06/2023	2,670.28	2,670.28	0.00	0.00
120423	0726	174498	1	00013	SYSCO WESTERN MINNESOTA	253505824	P	Invoice	11/06/2023	3,109.95	3,109.95	0.00	0.00
120423	0726	174499	1	00013	SYSCO WESTERN MINNESOTA	253489189	P	Invoice	11/06/2023	542.97	542.97	0.00	0.00
120423	0726	174500	1	00013	SYSCO WESTERN MINNESOTA	253502995	P	Invoice	11/06/2023	479.49	479.49	0.00	0.00
120423	0726	174501	1	11774	TRIO SUPPLY COMPANY	872081	P	Invoice	11/06/2023	416.66	416.66	0.00	0.00
120423	0726	174502	1	11774	TRIO SUPPLY COMPANY	872082	P	Invoice	11/06/2023	39.41	39.41	0.00	0.00
120423	0726	174503	1	11774	TRIO SUPPLY COMPANY	872087	P	Invoice	11/06/2023	86.92	86.92	0.00	0.00
120423	0726	174504	1	11774	TRIO SUPPLY COMPANY	872088	P	Invoice	11/06/2023	171.62	171.62	0.00	0.00
120423	0726	174505	1	11774	TRIO SUPPLY COMPANY	870621	P	Invoice	11/06/2023	(129.02)	(129.02)	0.00	0.00
120423	0726	174506	1	11774	TRIO SUPPLY COMPANY	875479	P	Invoice	11/06/2023	137.81	137.81	0.00	0.00
120423	0726	174507	1	11774	TRIO SUPPLY COMPANY	875481	P	Invoice	11/06/2023	106.12	106.12	0.00	0.00
120423	0726	174508	1	11774	TRIO SUPPLY COMPANY	875482	P	Invoice	11/06/2023	981.10	981.10	0.00	0.00
120423	0726	174509	1	11774	TRIO SUPPLY COMPANY	875485	P	Invoice	11/06/2023	132.87	132.87	0.00	0.00
120423	0726	174510	1	11774	TRIO SUPPLY COMPANY	875478	P	Invoice	11/06/2023	284.18	284.18	0.00	0.00
120423	0726	174511	1	01769	BECKER TRUE VALUE HDWE	B227064	P	Invoice	11/06/2023	44.99	44.99	0.00	0.00
120423	0726	174512	1	01769	BECKER TRUE VALUE HDWE	A254823	P	Invoice	11/06/2023	11.78	11.78	0.00	0.00
120423	0726	174513	1	01769	BECKER TRUE VALUE HDWE	B227584	P	Invoice	11/06/2023	54.08	54.08	0.00	0.00
120423	0726	174514	1	01769	BECKER TRUE VALUE HDWE	A255666	P	Invoice	11/06/2023	57.44	57.44	0.00	0.00
120423	0726	174515	1	01769	BECKER TRUE VALUE HDWE	A255939	P	Invoice	11/06/2023	64.16	64.16	0.00	0.00
120423	0726	174516	1	01769	BECKER TRUE VALUE HDWE	A256641	P	Invoice	11/06/2023	9.78	9.78	0.00	0.00
120423	0726	174517	1	03098	R J. W. PEPPER & SON, INC.	365726298	P	Invoice	11/06/2023	195.84	195.84	0.00	0.00

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174518	1 03098	R	J. W. PEPPER & SON, INC.	365746037	P	Invoice	11/06/2023	50.00	50.00	0.00	0.00
120423	0726	174519	1 03098	R	J. W. PEPPER & SON, INC.	365781507	P	Invoice	11/06/2023	106.15	106.15	0.00	0.00
120423	0726	174520	1 03098	R	J. W. PEPPER & SON, INC.	365803130	P	Invoice	11/06/2023	48.00	48.00	0.00	0.00
120423	0726	174562	1 06590		AIM ELECTRONICS, INC	44814	P	Invoice	11/09/2023	3,539.19	3,539.19	0.00	0.00
120423	0726	174563	1 14224	P	CMSCA	REQ	P	Invoice	11/09/2023	50.00	50.00	0.00	0.00
120423	0726	174564	1 14224	P	CMSCA	REQ	P	Invoice	11/09/2023	50.00	50.00	0.00	0.00
120423	0726	174565	1 02153		MN HISTORICAL SOCIETY	29909	P	Invoice	11/09/2023	100.00	100.00	0.00	0.00
120423	0726	174566	1 8489		TECH CHECK, LLC	53662	P	Invoice	11/09/2023	46.25	46.25	0.00	0.00
120423	0726	174567	1 8489		TECH CHECK, LLC	53372	P	Invoice	11/09/2023	370.00	370.00	0.00	0.00
120423	0726	174568	1 12986		WATSON COMPANY	137491	P	Invoice	11/09/2023	263.57	263.57	0.00	0.00
120423	0726	174569	1 12986		WATSON COMPANY	137879	P	Invoice	11/09/2023	159.28	159.28	0.00	0.00
120423	0726	174623	1 16358	R	ARVIG	REQ	P	Invoice	11/16/2023	207.17	207.17	0.00	0.00
120423	0726	174624	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	2,769.02	2,769.02	0.00	0.00
120423	0726	174625	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	400.36	400.36	0.00	0.00
120423	0726	174626	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	1,365.98	1,365.98	0.00	0.00
120423	0726	174627	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	1,566.70	1,566.70	0.00	0.00
120423	0726	174628	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	3,049.95	3,049.95	0.00	0.00
120423	0726	174629	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	64.04	64.04	0.00	0.00
120423	0726	174630	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	22.82	22.82	0.00	0.00
120423	0726	174631	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	256.59	256.59	0.00	0.00
120423	0726	174632	1 00067	R	CITY OF BECKER	REQ	P	Invoice	11/16/2023	6.43	6.43	0.00	0.00
120423	0726	174633	1 14224	P	CMSCA	REQ	P	Invoice	11/16/2023	50.00	50.00	0.00	0.00
120423	0726	174634	1 17642	R	LRS OF MINNESOTA	UA27889	P	Invoice	11/16/2023	5,097.80	5,097.80	0.00	0.00
120423	0726	174635	1 17579		MIDCONTINENT COMMUNICATIONS	36817060113681	P	Invoice	11/16/2023	800.42	800.42	0.00	0.00
120423	0726	174636	1 16554		REGION 5A	REQ	P	Invoice	11/16/2023	1,700.00	1,700.00	0.00	0.00
120423	0726	174637	1 00488		ISD #742 ST CLOUD	0000011547	P	Invoice	11/16/2023	1,858.72	1,858.72	0.00	0.00
120423	0726	174638	1 00275		XCEL ENERGY	STMT #852171698	P	Invoice	11/16/2023	303.70	303.70	0.00	0.00
120423	0726	174639	1 18290	R	33 AND WEST LLC	CONTRACT #8933	P	Invoice	11/16/2023	3,750.00	3,750.00	0.00	0.00
120423	0726	174640	1 16967	R	10322329 SSI MN TRANCHE 2, LLC	73352	P	Invoice	11/16/2023	8,023.92	8,023.92	0.00	0.00

Becker Schools ISD # 726
Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174641	1 16580	R	3023882 USS MINNESOTA ONE MT LLC	72402	P	Invoice	11/16/2023	7,173.77	7,173.77	0.00	0.00
120423	0726	174642	1 14534		MADISON NATIONAL LIFE INSURANCE CO., INC.	BILL #1590577	P	Invoice	11/16/2023	2,937.46	2,937.46	0.00	0.00
120423	0726	174643	1 17811	R	UNIVERSAL ATHLETIC, LLC	150-0070841-01	P	Invoice	11/16/2023	62.40	62.40	0.00	0.00
120423	0726	174644	1 17811	R	UNIVERSAL ATHLETIC, LLC	150-0070841-02	P	Invoice	11/16/2023	401.31	401.31	0.00	0.00
120423	0726	174645	1 17811	R	UNIVERSAL ATHLETIC, LLC	150-0070952-01	P	Invoice	11/16/2023	550.00	550.00	0.00	0.00
120423	0726	174646	1 17811	R	UNIVERSAL ATHLETIC, LLC	150-0071490-02	P	Invoice	11/16/2023	97.32	97.32	0.00	0.00
120423	0726	174647	1 17811	R	UNIVERSAL ATHLETIC, LLC	150-0071490-01	P	Invoice	11/16/2023	140.84	140.84	0.00	0.00
120423	0726	174648	1 17914		A.J. MOORE ELECTRIC, INC.	12	P	Invoice	11/17/2023	49,088.79	49,088.79	0.00	0.00
120423	0726	174649	1 17978		BEN'S STRUCTURAL FABRICATION INC	PAY APP #3	P	Invoice	11/17/2023	109,247.15	109,247.15	0.00	0.00
120423	0726	174650	1 7410		BRAUN INTERTEC CORPORATION	B365673	P	Invoice	11/17/2023	522.00	522.00	0.00	0.00
120423	0726	174651	1 7410		BRAUN INTERTEC CORPORATION	B365676	P	Invoice	11/17/2023	2,303.50	2,303.50	0.00	0.00
120423	0726	174652	1 17983		COMMERCIAL DRYWALL INC.	PAY APP #10	P	Invoice	11/17/2023	408.59	408.59	0.00	0.00
120423	0726	174653	1 17983		COMMERCIAL DRYWALL INC.	PAY APP #5	P	Invoice	11/17/2023	80,712.00	80,712.00	0.00	0.00
120423	0726	174654	1 17984		CFS INTERIORS & FLOORING	AIA-4-5	P	Invoice	11/17/2023	33,593.47	33,593.47	0.00	0.00
120423	0726	174655	1 17991		DAKA CORPORATION	4	P	Invoice	11/17/2023	44,071.79	44,071.79	0.00	0.00
120423	0726	174656	1 17849		EBERT CONSTRUCTION INC.	1	P	Invoice	11/17/2023	137,002.63	137,002.63	0.00	0.00
120423	0726	174657	1 17974		FORD METRO, INC. / KAS INVESTMENT CO. INC.	9	P	Invoice	11/17/2023	1,064.00	1,064.00	0.00	0.00
120423	0726	174658	1 18057		GRAZZINI BROTHERS & COMPANY	151147	P	Invoice	11/17/2023	14,294.22	14,294.22	0.00	0.00
120423	0726	174659	1 17990		GUNION PAINTING LLC	4	P	Invoice	11/17/2023	6,042.00	6,042.00	0.00	0.00
120423	0726	174660	1 17980	R	HENKEMEYER COATINGS, INC.	2	P	Invoice	11/17/2023	1,895.25	1,895.25	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance	
120423	0726	174661	1	15482	R	HUBBARD ELECTRIC, INC.	6	P	Invoice	11/17/2023	80,940.00	80,940.00	0.00	0.00
120423	0726	174662	1	13342	R	ICS CONSULTING, LLC - 138006	10494-13	P	Invoice	11/17/2023	141,930.88	141,930.88	0.00	0.00
120423	0726	174663	1	13648	R	MASTERS PLUMBING, HEATING & COOLING, LLC	PAY APP #13	P	Invoice	11/17/2023	117,690.22	117,690.22	0.00	0.00
120423	0726	174664	1	11767	R	MCDOWALL COMPANY	2BEMSHS-7	P	Invoice	11/17/2023	2,513.51	2,513.51	0.00	0.00
120423	0726	174665	1	11767	R	MCDOWALL COMPANY	2BEPEEC-06	P	Invoice	11/17/2023	15,082.20	15,082.20	0.00	0.00
120423	0726	174666	1	17986		NORTHERN GLASS & GLAZING, INC.	4	P	Invoice	11/17/2023	38,000.00	38,000.00	0.00	0.00
120423	0726	174667	1	17887		SENTRA-SOTA SHEET METAL, INC.	PAY APP #14	P	Invoice	11/17/2023	950.00	950.00	0.00	0.00
120423	0726	174668	1	14475		W. GOHMAN CONSTRUCTION CO.	13-21400	P	Invoice	11/17/2023	21,255.30	21,255.30	0.00	0.00
120423	0726	174669	1	14475		W. GOHMAN CONSTRUCTION CO.	9-21500	P	Invoice	11/17/2023	187,419.80	187,419.80	0.00	0.00
120423	0726	174670	1	8250	R	WEIDNER MECHANICAL CONTRACTORS	A6240-10	P	Invoice	11/17/2023	87,994.70	87,994.70	0.00	0.00
120423	0726	174671	1	17981		WILLMAR ELECTRIC SERVICE CORP	5353	P	Invoice	11/17/2023	49,333.98	49,333.98	0.00	0.00
120423	0726	174672	1	16923	P	WRUCK EXCAVATING INC.	007	P	Invoice	11/17/2023	126,083.73	126,083.73	0.00	0.00
120423	0726	174673	1	17977		YAMRY CONSTRUCTION INC	20231025	P	Invoice	11/17/2023	3,218.49	3,218.49	0.00	0.00
120423	0726	174674	1	18274		AGAPE THERAPIES & EDUCATIONAL SERVICES CORP	1177	P	Invoice	11/17/2023	3,825.00	3,825.00	0.00	0.00
120423	0726	174675	1	17592		AMAZON CAPITAL SERVICES, INC.	16LM-JDFY-HYHQ	P	Invoice	11/17/2023	170.92	170.92	0.00	0.00
120423	0726	174676	1	17592		AMAZON CAPITAL SERVICES, INC.	1WHK-YNVC-741V	P	Invoice	11/17/2023	(43.98)	(43.98)	0.00	0.00
120423	0726	174677	1	17592		AMAZON CAPITAL SERVICES, INC.	17ML-4M66-YKLG	P	Invoice	11/17/2023	20.97	20.97	0.00	0.00
120423	0726	174678	1	17592		AMAZON CAPITAL SERVICES, INC.	1NWN-G4PX-XNKD	P	Invoice	11/17/2023	105.06	105.06	0.00	0.00
120423	0726	174679	1	17592		AMAZON CAPITAL SERVICES, INC.	1FNQ-GC3C-XDHF	P	Invoice	11/17/2023	87.36	87.36	0.00	0.00
120423	0726	174680	1	17592		AMAZON CAPITAL SERVICES, INC.	13CY-7WX7-XNKQ	P	Invoice	11/17/2023	149.85	149.85	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174681	1	17592	AMAZON CAPITAL SERVICES, INC.	1NLV-TCJN-XXVK	P	Invoice	11/17/2023	17.68	17.68	0.00	0.00
120423	0726	174682	1	17592	AMAZON CAPITAL SERVICES, INC.	1PYX-HFWD-4FMK	P	Invoice	11/17/2023	127.84	127.84	0.00	0.00
120423	0726	174683	1	17592	AMAZON CAPITAL SERVICES, INC.	1F7J-VC7N-4L9V	P	Invoice	11/17/2023	64.12	64.12	0.00	0.00
120423	0726	174684	1	17592	AMAZON CAPITAL SERVICES, INC.	1RTL-NJXF-4WWD	P	Invoice	11/17/2023	(69.41)	(69.41)	0.00	0.00
120423	0726	174685	1	17592	AMAZON CAPITAL SERVICES, INC.	1Q31-PPHM-4L3Y	P	Invoice	11/17/2023	17.98	17.98	0.00	0.00
120423	0726	174686	1	17592	AMAZON CAPITAL SERVICES, INC.	1VMM-KKT1-4GMJ	P	Invoice	11/17/2023	37.85	37.85	0.00	0.00
120423	0726	174687	1	17592	AMAZON CAPITAL SERVICES, INC.	1D4L-H97P-3YLT	P	Invoice	11/17/2023	83.98	83.98	0.00	0.00
120423	0726	174688	1	17592	AMAZON CAPITAL SERVICES, INC.	16PW-TCKT-44T3	P	Invoice	11/17/2023	339.96	339.96	0.00	0.00
120423	0726	174689	1	17592	AMAZON CAPITAL SERVICES, INC.	1FRV-QDWW-CG79	P	Invoice	11/17/2023	(82.00)	(82.00)	0.00	0.00
120423	0726	174690	1	17592	AMAZON CAPITAL SERVICES, INC.	1KGM-3RV9-7NMC	P	Invoice	11/17/2023	328.14	328.14	0.00	0.00
120423	0726	174715	1	17303	R BACKWARDS BREAD CO. LLC	10069	P	Invoice	11/20/2023	1,500.00	1,500.00	0.00	0.00
120423	0726	174716	1	05725	BATTERIES PLUS	P67230273	P	Invoice	11/20/2023	199.99	199.99	0.00	0.00
120423	0726	174717	1	05725	BATTERIES PLUS	P67411657	P	Invoice	11/20/2023	199.99	199.99	0.00	0.00
120423	0726	174718	1	05725	BATTERIES PLUS	P67415851	P	Invoice	11/20/2023	149.99	149.99	0.00	0.00
120423	0726	174719	1	05725	BATTERIES PLUS	P67414711	P	Invoice	11/20/2023	199.99	199.99	0.00	0.00
120423	0726	174720	1	05725	BATTERIES PLUS	P67411435	P	Invoice	11/20/2023	149.99	149.99	0.00	0.00
120423	0726	174721	1	05725	BATTERIES PLUS	P67441283	P	Invoice	11/20/2023	19.75	19.75	0.00	0.00
120423	0726	174722	1	15646	R BIG LAKE SPINE AND SPORT	REQ	P	Invoice	11/20/2023	85.00	85.00	0.00	0.00
120423	0726	174723	1	18056	BROWN'S ICE CREAM CO.	72330715	P	Invoice	11/20/2023	317.82	317.82	0.00	0.00
120423	0726	174724	1	13922	R BSN SPORTS, LLC	923695752	P	Invoice	11/20/2023	66.93	66.93	0.00	0.00
120423	0726	174725	1	13922	R BSN SPORTS, LLC	923548959	P	Invoice	11/20/2023	192.54	192.54	0.00	0.00
120423	0726	174726	1	16945	C&L DISTRIBUTING	1802467	P	Invoice	11/20/2023	827.04	827.04	0.00	0.00
120423	0726	174727	1	17911	CARLSON'S ORCHARD	217409	P	Invoice	11/20/2023	1,000.00	1,000.00	0.00	0.00
120423	0726	174728	1	6998	R CENTRACARE HEALTH SYSTEM	SCHFIN3743	P	Invoice	11/20/2023	566.04	566.04	0.00	0.00
120423	0726	174729	1	00058	CMERDC	194580	P	Invoice	11/20/2023	3,144.70	3,144.70	0.00	0.00

Becker Schools ISD # 726
Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174730	1	11219	COOK, JILL	REQ	P	Invoice	11/20/2023	28.38	28.38	0.00	0.00
120423	0726	174731	1	13843	R CULINEX	INV890382	P	Invoice	11/20/2023	317.80	317.80	0.00	0.00
120423	0726	174732	1	13843	R CULINEX	INV890364	P	Invoice	11/20/2023	394.60	394.60	0.00	0.00
120423	0726	174733	1	05723	DEMCO, INC.	7392028	P	Invoice	11/20/2023	849.09	849.09	0.00	0.00
120423	0726	174734	1	06502	ECKROTH MUSIC COMPANY	5064322	P	Invoice	11/20/2023	5.04	5.04	0.00	0.00
120423	0726	174735	1	7263	R EGAN COMPANY	SVC0000132043	P	Invoice	11/20/2023	1,105.00	1,105.00	0.00	0.00
120423	0726	174736	1	18028	ELEVATED PLUMBING & HEATING LLC	1117	P	Invoice	11/20/2023	1,306.53	1,306.53	0.00	0.00
120423	0726	174737	1	18092	ESPECIAL NEEDS, LLC	328167	P	Invoice	11/20/2023	208.00	208.00	0.00	0.00
120423	0726	174738	1	18234	FARRELL EQUIPMENT & SUPPLY CO., INC	93659	P	Invoice	11/20/2023	4,213.98	4,213.98	0.00	0.00
120423	0726	174739	1	15822	FREEMAN, ERIC	REQ	P	Invoice	11/20/2023	210.00	210.00	0.00	0.00
120423	0726	174740	1	15920	GREATER MINNESOTA FAMILY SERVICES	126222	P	Invoice	11/20/2023	2,500.00	2,500.00	0.00	0.00
120423	0726	174741	1	18291	HAUSMANN, GABE	REQ	P	Invoice	11/20/2023	172.00	172.00	0.00	0.00
120423	0726	174742	1	14532	HEALTHPARTNERS INC.	125265717	P	Invoice	11/20/2023	36,120.86	36,120.86	0.00	0.00
120423	0726	174743	1	12565	HENRY EMBROIDERY & SCREEN PRINTING	2337	P	Invoice	11/20/2023	208.00	208.00	0.00	0.00
120423	0726	174744	1	12565	HENRY EMBROIDERY & SCREEN PRINTING	2338	P	Invoice	11/20/2023	80.00	80.00	0.00	0.00
120423	0726	174745	1	05721	HERC-U-LIFT INC	W616157-1	P	Invoice	11/20/2023	406.88	406.88	0.00	0.00
120423	0726	174746	1	14923	HORIZON COMMERCIAL POOL SUPPLY	INV58239	P	Invoice	11/20/2023	732.76	732.76	0.00	0.00
120423	0726	174747	1	8875	HORIZON ROOFING, INC	BE14295	P	Invoice	11/20/2023	778.93	778.93	0.00	0.00
120423	0726	174748	1	18260	HUMPHREY, JOSHUA HENRY	REQ	P	Invoice	11/20/2023	210.00	210.00	0.00	0.00
120423	0726	174749	1	13342	R ICS CONSULTING, LLC - 138006	10497	P	Invoice	11/20/2023	5,346.67	5,346.67	0.00	0.00
120423	0726	174750	1	10824	INNOVATIVE OFFICE SOLUTIONS, LLC	IN4373594	P	Invoice	11/20/2023	96.19	96.19	0.00	0.00
120423	0726	174751	1	10824	INNOVATIVE OFFICE SOLUTIONS, LLC	IN4370623	P	Invoice	11/20/2023	116.74	116.74	0.00	0.00
120423	0726	174752	1	03098	R J. W. PEPPER & SON, INC.	365770265	P	Invoice	11/20/2023	417.93	417.93	0.00	0.00
120423	0726	174753	1	03098	R J. W. PEPPER & SON, INC.	365771278	P	Invoice	11/20/2023	5.90	5.90	0.00	0.00

Becker Schools ISD # 726
Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance	
120423	0726	174754	1	03098	R	J. W. PEPPER & SON, INC.		P	Invoice	11/20/2023	106.20	106.20	0.00	0.00
120423	0726	174755	1	00195		JOHNSON CONTROLS	1-131363997018	P	Invoice	11/20/2023	1,207.80	1,207.80	0.00	0.00
120423	0726	174756	1	9004	R	JONES SCHOOL SUPPLY CO., INC.	2034469	P	Invoice	11/20/2023	86.86	86.86	0.00	0.00
120423	0726	174757	1	18263		LAND O'LAKES OIL COMPANY	TICKET #23060	P	Invoice	11/20/2023	3,499.65	3,499.65	0.00	0.00
120423	0726	174758	1	18263		LAND O'LAKES OIL COMPANY	TICKET #23061	P	Invoice	11/20/2023	1,422.78	1,422.78	0.00	0.00
120423	0726	174759	1	18263		LAND O'LAKES OIL COMPANY	TICKET #23051	P	Invoice	11/20/2023	2,579.50	2,579.50	0.00	0.00
120423	0726	174760	1	05377		MACKIN EDUCATIONAL RESOURCES	834544	P	Invoice	11/20/2023	241.33	241.33	0.00	0.00
120423	0726	174761	1	00225	R	MARCO	35246159	P	Invoice	11/20/2023	1,667.71	1,667.71	0.00	0.00
120423	0726	174762	1	00805		MASSP	SLS634	P	Invoice	11/20/2023	175.00	175.00	0.00	0.00
120423	0726	174763	1	8768		MCGRAW HILL LLC	130342728001	P	Invoice	11/20/2023	3,500.00	3,500.00	0.00	0.00
120423	0726	174764	1	10181		MULTIPLE CONCEPTS INTERIORS	CG304414	P	Invoice	11/20/2023	2,095.00	2,095.00	0.00	0.00
120423	0726	174765	1	05105	R	MIDWAY IRON & METAL COMPANY	564386	P	Invoice	11/20/2023	2,155.40	2,155.40	0.00	0.00
120423	0726	174766	1	10604	R	MIDWEST BUS PARTS INC	WEB71905	P	Invoice	11/20/2023	99.75	99.75	0.00	0.00
120423	0726	174767	1	16957		MIDWEST COMPLIANCE INC.	56832	P	Invoice	11/20/2023	261.00	261.00	0.00	0.00
120423	0726	174768	1	16243		MINNESOTA COMPUTER SYSTEMS, INC.	384778	P	Invoice	11/20/2023	265.75	265.75	0.00	0.00
120423	0726	174769	1	16243		MINNESOTA COMPUTER SYSTEMS, INC.	384780	P	Invoice	11/20/2023	370.60	370.60	0.00	0.00
120423	0726	174770	1	12399		MIDWEST MACHINERY CO.	9834718	P	Invoice	11/20/2023	14,300.00	14,300.00	0.00	0.00
120423	0726	174771	1	16243		MINNESOTA COMPUTER SYSTEMS, INC.	383656	P	Invoice	11/20/2023	1,195.00	1,195.00	0.00	0.00
120423	0726	174772	1	13693		MLA ARCHITECTS	BP REM-1000-23)	P	Invoice	11/20/2023	7,740.00	7,740.00	0.00	0.00
120423	0726	174773	1	17892	R	METROPOLITAN MECHANICAL CONTRACTORS, INC.	910034908	P	Invoice	11/20/2023	5,291.02	5,291.02	0.00	0.00
120423	0726	174774	1	03557		MINNESOTA SAFETY COUNCIL	3168631	P	Invoice	11/21/2023	345.00	345.00	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174775	1 18292		MN STATE HS SWIM COACHES ASSOCIATION	2023005	P	Invoice	11/21/2023	170.00	170.00	0.00	0.00
120423	0726	174776	1 9744	R	MOMENTUM TRUCK GROUP	X194172837:01	P	Invoice	11/21/2023	284.81	284.81	0.00	0.00
120423	0726	174777	1 9744	R	MOMENTUM TRUCK GROUP	X194171863:01	P	Invoice	11/21/2023	608.80	608.80	0.00	0.00
120423	0726	174778	1 18050		NEW DOMINION SCHOOL	12024	P	Invoice	11/21/2023	2,028.62	2,028.62	0.00	0.00
120423	0726	174779	1 18050		NEW DOMINION SCHOOL	12019	P	Invoice	11/21/2023	6,684.20	6,684.20	0.00	0.00
120423	0726	174780	1 00165	R	NORTH CENTRAL INTERNATIONAL, LLC	X226013090:01	P	Invoice	11/21/2023	1,325.82	1,325.82	0.00	0.00
120423	0726	174781	1 7538		NOVACARE REHABILITATION	847093710	P	Invoice	11/21/2023	405.00	405.00	0.00	0.00
120423	0726	174782	1 17417		O'NEILL, JIM	REQ	P	Invoice	11/21/2023	210.00	210.00	0.00	0.00
120423	0726	174783	1 9568	R	OXYGEN SERVICE COMPANY	0008675249	P	Invoice	11/21/2023	787.30	787.30	0.00	0.00
120423	0726	174784	1 12914		PARTS CITY AUTO PARTS	62-612021	P	Invoice	11/21/2023	70.32	70.32	0.00	0.00
120423	0726	174785	1 12914		PARTS CITY AUTO PARTS	62-612592	P	Invoice	11/21/2023	24.37	24.37	0.00	0.00
120423	0726	174786	1 12914		PARTS CITY AUTO PARTS	62-613138	P	Invoice	11/21/2023	49.98	49.98	0.00	0.00
120423	0726	174787	1 17131		PATRIOT NEWS MN	010301	P	Invoice	11/21/2023	572.70	572.70	0.00	0.00
120423	0726	174788	1 17131		PATRIOT NEWS MN	010129	P	Invoice	11/21/2023	312.00	312.00	0.00	0.00
120423	0726	174789	1 17131		PATRIOT NEWS MN	010159	P	Invoice	11/21/2023	1,141.20	1,141.20	0.00	0.00
120423	0726	174790	1 17085		QUADIENT LEASING USA, INC.	Q1059176	P	Invoice	11/21/2023	462.06	462.06	0.00	0.00
120423	0726	174791	1 10565		REIMER-KEALY, TRISH	REQ	P	Invoice	11/21/2023	321.55	321.55	0.00	0.00
120423	0726	174792	1 13457		RUSSELL SECURITY RESOURCE INC	A46850	P	Invoice	11/21/2023	96.00	96.00	0.00	0.00
120423	0726	174793	1 13457		RUSSELL SECURITY RESOURCE INC	A46851	P	Invoice	11/21/2023	48.00	48.00	0.00	0.00
120423	0726	174794	1 12019	P	SCHOLASTIC LIBRARY PUBLISHING	53735095	P	Invoice	11/21/2023	743.00	743.00	0.00	0.00
120423	0726	174795	1 15729		SHRED-IT, C/O STERICYLCLC, INC.	8005195487	P	Invoice	11/21/2023	123.89	123.89	0.00	0.00
120423	0726	174796	1 14569		SOUTHEASTERN PERFORMANCE APPAREL	520510	P	Invoice	11/21/2023	308.16	308.16	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174797	1 8489		TECH CHECK, LLC	53826	P	Invoice	11/21/2023	213.00	213.00	0.00	0.00
120423	0726	174798	1 8489		TECH CHECK, LLC	53827	P	Invoice	11/21/2023	172.00	172.00	0.00	0.00
120423	0726	174799	1 16879	R	TERRAFORM PHOENIX II ARCADIA HOLDINGS, LLC	200100209351	P	Invoice	11/21/2023	184.10	184.10	0.00	0.00
120423	0726	174800	1 15526	R	TYLER TECHNOLOGIES, INC.	045-444141	P	Invoice	11/21/2023	380.00	380.00	0.00	0.00
120423	0726	174801	1 15526	R	TYLER TECHNOLOGIES, INC.	045-443393	P	Invoice	11/21/2023	760.00	760.00	0.00	0.00
120423	0726	174802	1 18278		WHOLE PHONICS, INC	WP2472	P	Invoice	11/21/2023	988.43	988.43	0.00	0.00
120423	0726	174803	1 00398		WRIGHT TECHNICAL CTR, DIST. #0966	5369	P	Invoice	11/21/2023	90.72	90.72	0.00	0.00
120423	0726	174804	1 17903	R	CONNEXUS ENERGY	REQ	P	Invoice	11/21/2023	1,018.93	1,018.93	0.00	0.00
120423	0726	174805	1 18008		LIBERTY MUTUAL INSURANCE	14723959	P	Invoice	11/21/2023	255,955.00	255,955.00	0.00	0.00
120423	0726	174806	1 6862	P	ROCORI HIGH SCHOOL	REQ	P	Invoice	11/21/2023	300.00	300.00	0.00	0.00
120423	0726	174807	1 16816		FLUCK, LONNIE J.	REQ	P	Invoice	11/21/2023	112.00	112.00	0.00	0.00
120423	0726	174808	1 16889		KOLBINGER, ANDREW	REQ	P	Invoice	11/21/2023	65.00	65.00	0.00	0.00
120423	0726	174809	1 16326		KOLBINGER, BRIAN	REQ	P	Invoice	11/21/2023	65.00	65.00	0.00	0.00
120423	0726	174829	1 12275		KEALY, PATRICK	25401	P	Invoice	11/28/2023	127.07	127.07	0.00	0.00
120423	0726	174830	1 14534		MADISON NATIONAL LIFE INSURANCE CO., INC.	LTD DEC 2023	P	Invoice	11/28/2023	6,553.38	6,553.38	0.00	0.00
120423	0726	174831	1 7843	P	MONTICELLO HIGH SCHOOL	REQ	P	Invoice	11/28/2023	300.00	300.00	0.00	0.00
120423	0726	174832	1 16242		POTENTIA MN SOLAR FUND 1, LLC	MN-INV-10-01-18	P	Invoice	11/28/2023	34,076.02	34,076.02	0.00	0.00
120423	0726	174833	1 17486		QUALITY BUS & TRUCK PARTS	1-3077	P	Invoice	11/28/2023	50.00	50.00	0.00	0.00
120423	0726	174834	1 10131	R	RASSIER, RICK	REQ	P	Invoice	11/28/2023	332.00	332.00	0.00	0.00
120423	0726	174835	1 17185		VERIZON WIRELESS	9949518632	P	Invoice	11/28/2023	40.01	40.01	0.00	0.00
120423	0726	174836	1 06441	R	WINDSTREAM LAKEDALE, INC.	REQ	P	Invoice	11/28/2023	1,667.85	1,667.85	0.00	0.00
120423	0726	174837	1 14215		DELTA DENTAL OF MINNESOTA	CNS0001388940	P	Invoice	11/28/2023	10,709.57	10,709.57	0.00	0.00
120423	0726	174838	1 14215		DELTA DENTAL OF MINNESOTA	CNS0001392912	P	Invoice	11/28/2023	5,585.67	5,585.67	0.00	0.00
120423	0726	174839	1 14215		DELTA DENTAL OF MINNESOTA	CNS0001390270	P	Invoice	11/28/2023	2,370.06	2,370.06	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120423	0726	174840	1	14215	DELTA DENTAL OF MINNESOTA	CNS0001395757	P	Invoice	11/28/2023	7,642.43	7,642.43	0.00	0.00
120423	0726	174841	1	14215	DELTA DENTAL OF MINNESOTA	CNS0001410862	P	Invoice	11/28/2023	8,315.32	8,315.32	0.00	0.00
120423	0726	174842	1	14532	HEALTHPARTNERS INC.	REQ	P	Invoice	11/28/2023	84,732.37	84,732.37	0.00	0.00
120423	0726	174843	1	14532	HEALTHPARTNERS INC.	REQ	P	Invoice	11/28/2023	39,653.86	39,653.86	0.00	0.00
120423	0726	174844	1	14532	HEALTHPARTNERS INC.	REQ	P	Invoice	11/28/2023	66,525.39	66,525.39	0.00	0.00
120423	0726	174845	1	14532	HEALTHPARTNERS INC.	REQ	P	Invoice	11/28/2023	594,872.69	594,872.69	0.00	0.00
120423	0726	175018	1	14532	HEALTHPARTNERS INC.	6003037	P	Invoice	11/30/2023	242.00	242.00	0.00	0.00
Batch Total:										\$2,785,367.56	\$2,785,367.56	\$0.00	\$0.00
120523	0726	174860	1	18274	AGAPE THERAPIES & EDUCATIONAL SERVICES CORP	1186	I	Invoice	11/29/2023	5,865.00	0.00	0.00	5,865.00
120523	0726	174861	1	18297	ALISHOUSE, JAMES	REQ	I	Invoice	11/29/2023	191.38	0.00	0.00	191.38
120523	0726	174862	1	06101	ALL STAR TROPHY & AWARDS INC	7264	I	Invoice	11/29/2023	381.00	0.00	0.00	381.00
120523	0726	174863	1	17592	AMAZON CAPITAL SERVICES, INC.	19TD-RCKT-XVLH	I	Invoice	11/29/2023	21.64	0.00	0.00	21.64
120523	0726	174864	1	17592	AMAZON CAPITAL SERVICES, INC.	1CW3-WJH4-YLYD	I	Invoice	11/29/2023	75.99	0.00	0.00	75.99
120523	0726	174865	1	17592	AMAZON CAPITAL SERVICES, INC.	17T3-TR9K-96HK	I	Invoice	11/29/2023	300.75	0.00	0.00	300.75
120523	0726	174866	1	17592	AMAZON CAPITAL SERVICES, INC.	1RLF-TTRR-J3NV	I	Invoice	11/29/2023	37.98	0.00	0.00	37.98
120523	0726	174867	1	17592	AMAZON CAPITAL SERVICES, INC.	1Q1N-XQGF-JNKH	I	Invoice	11/29/2023	27.40	0.00	0.00	27.40
120523	0726	174868	1	17592	AMAZON CAPITAL SERVICES, INC.	1LXV-4KQN-J6MR	I	Invoice	11/29/2023	58.32	0.00	0.00	58.32
120523	0726	174869	1	17592	AMAZON CAPITAL SERVICES, INC.	17WQ-4GCD-91R3	I	Invoice	11/29/2023	37.37	0.00	0.00	37.37
120523	0726	174870	1	17592	AMAZON CAPITAL SERVICES, INC.	1THR-6W4P-97VG	I	Invoice	11/29/2023	174.97	0.00	0.00	174.97
120523	0726	174871	1	17592	AMAZON CAPITAL SERVICES, INC.	1JXF-KF9T-XRVH	I	Invoice	11/29/2023	61.98	0.00	0.00	61.98
120523	0726	174872	1	17592	AMAZON CAPITAL SERVICES, INC.	1PWD-HH1N-YFFH	I	Invoice	11/29/2023	37.41	0.00	0.00	37.41

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120523	0726	174873	1	17592	AMAZON CAPITAL SERVICES, INC.	1J1H-XH1P-Y9QL	I	Invoice	11/29/2023	263.81	0.00	0.00	263.81
120523	0726	174874	1	17592	AMAZON CAPITAL SERVICES, INC.	1H3Y-FRDY-JYGY	I	Invoice	11/29/2023	137.62	0.00	0.00	137.62
120523	0726	174875	1	17592	AMAZON CAPITAL SERVICES, INC.	1XRY-LPN9-YGJ3	I	Invoice	11/29/2023	93.14	0.00	0.00	93.14
120523	0726	174876	1	17592	AMAZON CAPITAL SERVICES, INC.	1JXF-KF9T-Y3JV	I	Invoice	11/29/2023	35.98	0.00	0.00	35.98
120523	0726	174877	1	17592	AMAZON CAPITAL SERVICES, INC.	1FR6-GYVL-YGYR	I	Invoice	11/29/2023	247.99	0.00	0.00	247.99
120523	0726	174878	1	17592	AMAZON CAPITAL SERVICES, INC.	16ML-JFFT-YKDG	I	Invoice	11/29/2023	440.62	0.00	0.00	440.62
120523	0726	174879	1	17592	AMAZON CAPITAL SERVICES, INC.	17T9-4JHY-WY9H	I	Invoice	11/29/2023	117.96	0.00	0.00	117.96
120523	0726	174880	1	17592	AMAZON CAPITAL SERVICES, INC.	17ML-4M66-Y1DH	I	Invoice	11/29/2023	62.48	0.00	0.00	62.48
120523	0726	174881	1	17592	AMAZON CAPITAL SERVICES, INC.	1NLV-TCJN-XQP3	I	Invoice	11/29/2023	181.34	0.00	0.00	181.34
120523	0726	174882	1	15949	AUL HEALTH BENEFIT TRUST	ACCT #0055619063347	I	Invoice	11/29/2023	53,205.36	0.00	0.00	53,205.36
120523	0726	174883	1	05725	BATTERIES PLUS	P67633289	I	Invoice	11/29/2023	279.99	0.00	0.00	279.99
120523	0726	174884	1	05725	BATTERIES PLUS	P67800514	I	Invoice	11/29/2023	215.95	0.00	0.00	215.95
120523	0726	174885	1	05725	BATTERIES PLUS	P67531664	I	Invoice	11/29/2023	199.99	0.00	0.00	199.99
120523	0726	174886	1	05725	BATTERIES PLUS	P67658872	I	Invoice	11/29/2023	149.99	0.00	0.00	149.99
120523	0726	174887	1	05725	BATTERIES PLUS	P67679470	I	Invoice	11/29/2023	199.99	0.00	0.00	199.99
120523	0726	174888	1	05725	BATTERIES PLUS	P67680756	I	Invoice	11/29/2023	199.99	0.00	0.00	199.99
120523	0726	174889	1	05725	BATTERIES PLUS	P67681649	I	Invoice	11/29/2023	199.99	0.00	0.00	199.99
120523	0726	174890	1	05725	BATTERIES PLUS	P67694827	I	Invoice	11/29/2023	149.99	0.00	0.00	149.99
120523	0726	174891	1	00810	P	ISD #727 BIG LAKE 3274	I	Invoice	11/29/2023	1,800.00	0.00	0.00	1,800.00
120523	0726	174892	1	05390	R	BLICK ART MATERIALS 1817385	I	Invoice	11/29/2023	96.63	0.00	0.00	96.63
120523	0726	174893	1	8712		BLOCK, SUSAN REQ	I	Invoice	11/29/2023	46.93	0.00	0.00	46.93
120523	0726	174894	1	15363		BORCHARDT, ANNA REQ	I	Invoice	11/29/2023	75.00	0.00	0.00	75.00
120523	0726	174895	1	06127		BOYER, CHANTEL REQ	I	Invoice	11/29/2023	93.96	0.00	0.00	93.96
120523	0726	174896	1	18056		BROWN'S ICE CREAM CO. 72331413	I	Invoice	11/29/2023	583.68	0.00	0.00	583.68
120523	0726	174897	1	13922	R	BSN SPORTS, LLC 923686053	I	Invoice	11/29/2023	2,085.35	0.00	0.00	2,085.35
120523	0726	174898	1	03411	R	CHAMBERLAIN OIL CO., INC. 454279-00	I	Invoice	11/29/2023	3,406.22	0.00	0.00	3,406.22

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120523	0726	174899	1 03411	R	CHAMBERLAIN OIL CO., INC.	454277-00	I	Invoice	11/29/2023	703.58	0.00	0.00	703.58
120523	0726	174900	1 15895		COIL'S FLAGS, FLAGPOLES & EMBROIDERY	7363	I	Invoice	11/29/2023	4,365.00	0.00	0.00	4,365.00
120523	0726	174901	1 13843	R	CULINEX	INV890690	I	Invoice	11/29/2023	136.50	0.00	0.00	136.50
120523	0726	174902	1 13843	R	CULINEX	INV890688	I	Invoice	11/29/2023	136.50	0.00	0.00	136.50
120523	0726	174903	1 13843	R	CULINEX	INV890686	I	Invoice	11/29/2023	136.50	0.00	0.00	136.50
120523	0726	174904	1 13843	R	CULINEX	INV890687	I	Invoice	11/29/2023	136.50	0.00	0.00	136.50
120523	0726	174905	1 13843	R	CULINEX	INV890731	I	Invoice	11/29/2023	173.91	0.00	0.00	173.91
120523	0726	174906	1 7981		DOMINO'S PIZZA	7385-3 (DUPLICATE #)	I	Invoice	11/29/2023	1,233.75	0.00	0.00	1,233.75
120523	0726	174907	1 15097		DOUCETTE, KIRSTEN	REQ	I	Invoice	11/29/2023	32.75	0.00	0.00	32.75
120523	0726	174908	1 06502		ECKROTH MUSIC COMPANY	5064176	I	Invoice	11/29/2023	529.99	0.00	0.00	529.99
120523	0726	174909	1 7263	R	EGAN COMPANY	MNT0000023416	I	Invoice	11/29/2023	13,787.00	0.00	0.00	13,787.00
120523	0726	174910	1 7263	R	EGAN COMPANY	SVC0000132408	I	Invoice	11/29/2023	1,121.84	0.00	0.00	1,121.84
120523	0726	174911	1 14624		GRUCHOW, BRANDON	REQ	I	Invoice	11/29/2023	250.00	0.00	0.00	250.00
120523	0726	174912	1 05505		H & B SPECIALIZED PRODUCTS	33407	I	Invoice	11/29/2023	940.00	0.00	0.00	940.00
120523	0726	174913	1 18298		HANSEN, RIKKE	REQ	I	Invoice	11/29/2023	32.75	0.00	0.00	32.75
120523	0726	174914	1 14479		HED, CURTIS	REQ	I	Invoice	11/29/2023	2,624.67	0.00	0.00	2,624.67
120523	0726	174915	1 16841		ALECKSON, TED	REQ	I	Invoice	11/30/2023	38.97	0.00	0.00	38.97
120523	0726	174916	1 9407		BERNICK'S	10153840	I	Invoice	11/30/2023	397.68	0.00	0.00	397.68
120523	0726	174917	1 00058		CMERDC	194667	I	Invoice	11/30/2023	15.00	0.00	0.00	15.00
120523	0726	174918	1 7263	R	EGAN COMPANY	SVC0000132519	I	Invoice	11/30/2023	419.64	0.00	0.00	419.64
120523	0726	174919	1 14139		FLEETPRIDE, INC.	112789362	I	Invoice	11/30/2023	376.60	0.00	0.00	376.60
120523	0726	174920	1 11942		GODFATHER'S PIZZA	024221	I	Invoice	11/30/2023	195.00	0.00	0.00	195.00
120523	0726	174921	1 11942		GODFATHER'S PIZZA	024222	I	Invoice	11/30/2023	117.00	0.00	0.00	117.00
120523	0726	174922	1 11942		GODFATHER'S PIZZA	024223	I	Invoice	11/30/2023	130.00	0.00	0.00	130.00
120523	0726	174923	1 11942		GODFATHER'S PIZZA	025594	I	Invoice	11/30/2023	117.00	0.00	0.00	117.00
120523	0726	174924	1 11942		GODFATHER'S PIZZA	025595	I	Invoice	11/30/2023	585.00	0.00	0.00	585.00
120523	0726	174925	1 11942		GODFATHER'S PIZZA	025596	I	Invoice	11/30/2023	143.00	0.00	0.00	143.00
120523	0726	174926	1 11942		GODFATHER'S PIZZA	025597	I	Invoice	11/30/2023	234.00	0.00	0.00	234.00
120523	0726	174927	1 11942		GODFATHER'S PIZZA	025598	I	Invoice	11/30/2023	78.00	0.00	0.00	78.00
120523	0726	174928	1 11942		GODFATHER'S PIZZA	025599	I	Invoice	11/30/2023	104.00	0.00	0.00	104.00

Becker Schools ISD # 726
Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120523	0726	174929	1 11942		GODFATHER'S PIZZA	024219	I	Invoice	11/30/2023	390.00	0.00	0.00	390.00
120523	0726	174930	1 11942		GODFATHER'S PIZZA	025590	I	Invoice	11/30/2023	78.00	0.00	0.00	78.00
120523	0726	174931	1 11942		GODFATHER'S PIZZA	025592	I	Invoice	11/30/2023	416.00	0.00	0.00	416.00
120523	0726	174932	1 11942		GODFATHER'S PIZZA	025593	I	Invoice	11/30/2023	221.00	0.00	0.00	221.00
120523	0726	174933	1 11942		GODFATHER'S PIZZA	024212	I	Invoice	11/30/2023	143.00	0.00	0.00	143.00
120523	0726	174934	1 11942		GODFATHER'S PIZZA	024213	I	Invoice	11/30/2023	78.00	0.00	0.00	78.00
120523	0726	174935	1 11942		GODFATHER'S PIZZA	024214	I	Invoice	11/30/2023	351.00	0.00	0.00	351.00
120523	0726	174936	1 11942		GODFATHER'S PIZZA	024215	I	Invoice	11/30/2023	117.00	0.00	0.00	117.00
120523	0726	174937	1 11942		GODFATHER'S PIZZA	024218	I	Invoice	11/30/2023	507.00	0.00	0.00	507.00
120523	0726	174938	1 12565		HENRY EMBROIDERY & SCREEN PRINTING	2398	I	Invoice	11/30/2023	2,902.50	0.00	0.00	2,902.50
120523	0726	174939	1 05721		HERC-U-LIFT INC	S130819-1	I	Invoice	11/30/2023	10,385.00	0.00	0.00	10,385.00
120523	0726	174940	1 10274	R	HIRSHFIELD'S SHOP AT HOME	24018207	I	Invoice	11/30/2023	1,026.00	0.00	0.00	1,026.00
120523	0726	174941	1 16922		IMHOLTE, KRISTIN	REQ	I	Invoice	11/30/2023	9.99	0.00	0.00	9.99
120523	0726	174942	1 18293	R	IMPACTFUL GROUP, INC.	11936	I	Invoice	11/30/2023	4,770.00	0.00	0.00	4,770.00
120523	0726	174943	1 10824		INNOVATIVE OFFICE SOLUTIONS, LLC	IN4385887	I	Invoice	11/30/2023	111.55	0.00	0.00	111.55
120523	0726	174944	1 11502		INTEGRATED SYSTEMS CORPORATION	0736182	I	Invoice	11/30/2023	147.50	0.00	0.00	147.50
120523	0726	174945	1 15352		JOHNSON, NATHAN	REQ	I	Invoice	11/30/2023	2,205.00	0.00	0.00	2,205.00
120523	0726	174946	1 15352		JOHNSON, NATHAN	REQ	I	Invoice	11/30/2023	310.00	0.00	0.00	310.00
120523	0726	174947	1 11081		KENNEDY & GRAVEN, CHARTERED	177871	I	Invoice	11/30/2023	3,254.00	0.00	0.00	3,254.00
120523	0726	174948	1 11081		KENNEDY & GRAVEN, CHARTERED	177870	I	Invoice	11/30/2023	125.00	0.00	0.00	125.00
120523	0726	174949	1 16859		KREFT, DAVE	REQ	I	Invoice	11/30/2023	211.54	0.00	0.00	211.54
120523	0726	174950	1 15017		KIRK, KRISTI	REQ	I	Invoice	11/30/2023	287.07	0.00	0.00	287.07
120523	0726	174951	1 18263		LAND O'LAKES OIL COMPANY	TICKET #1211282	I	Invoice	11/30/2023	3,913.01	0.00	0.00	3,913.01
120523	0726	174952	1 18263		LAND O'LAKES OIL COMPANY	TICKET #1211283	I	Invoice	11/30/2023	13,205.19	0.00	0.00	13,205.19
120523	0726	174953	1 18263		LAND O'LAKES OIL COMPANY	TICKET #1211284	I	Invoice	11/30/2023	6,793.70	0.00	0.00	6,793.70
120523	0726	174954	1 18263		LAND O'LAKES OIL COMPANY	TICKET #23072	I	Invoice	11/30/2023	2,271.75	0.00	0.00	2,271.75

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120523	0726	174955	1	18263	LAND O'LAKES OIL COMPANY	TICKET #23154	I	Invoice	11/30/2023	2,436.02	0.00	0.00	2,436.02
120523	0726	174956	1	18263	LAND O'LAKES OIL COMPANY	TICKET #23307	I	Invoice	11/30/2023	2,097.00	0.00	0.00	2,097.00
120523	0726	174957	1	18263	LAND O'LAKES OIL COMPANY	TICKET #2	I	Invoice	11/30/2023	2,476.92	0.00	0.00	2,476.92
120523	0726	174958	1	15887	P LAWSON PRODUCTS, INC.	9311081442	I	Invoice	11/30/2023	651.95	0.00	0.00	651.95
120523	0726	174959	1	14950	THE LINCOLN LIBRARY PRESS, INC.	32407	I	Invoice	11/30/2023	735.00	0.00	0.00	735.00
120523	0726	174960	1	17784	LORENTZ, JENNIFER	REQ	I	Invoice	11/30/2023	85.57	0.00	0.00	85.57
120523	0726	174961	1	00795	LUNDEEN, DWIGHT	REQ	I	Invoice	11/30/2023	78.69	0.00	0.00	78.69
120523	0726	174962	1	05377	MACKIN EDUCATIONAL RESOURCES	838538	I	Invoice	11/30/2023	355.26	0.00	0.00	355.26
120523	0726	174963	1	15770	MAJESTIC CREATIONS	12024	I	Invoice	11/30/2023	1,032.84	0.00	0.00	1,032.84
120523	0726	174964	1	00225	MARCO TECHNOLOGIES LLC	INV11846806	I	Invoice	11/30/2023	960.00	0.00	0.00	960.00
120523	0726	174965	1	18299	MARTIN, KATHRYN	REQ	I	Invoice	11/30/2023	191.38	0.00	0.00	191.38
120523	0726	174966	1	18300	METRO RADIATOR	28650	I	Invoice	11/30/2023	842.00	0.00	0.00	842.00
120523	0726	174967	1	10604	R MIDWEST BUS PARTS INC	WEB73010	I	Invoice	11/30/2023	20.50	0.00	0.00	20.50
120523	0726	174968	1	10604	R MIDWEST BUS PARTS INC	WEB72973	I	Invoice	11/30/2023	574.05	0.00	0.00	574.05
120523	0726	174969	1	10604	R MIDWEST BUS PARTS INC	WEB72842	I	Invoice	11/30/2023	59.90	0.00	0.00	59.90
120523	0726	174970	1	10604	R MIDWEST BUS PARTS INC	WEB72830	I	Invoice	11/30/2023	263.63	0.00	0.00	263.63
120523	0726	174971	1	10604	R MIDWEST BUS PARTS INC	WEB73010	I	Invoice	11/30/2023	(5.13)	0.00	0.00	(5.13)
120523	0726	174972	1	16957	MIDWEST COMPLIANCE INC.	57132	I	Invoice	11/30/2023	72.00	0.00	0.00	72.00
120523	0726	174973	1	17892	R METROPOLITAN MECHANICAL CONTRACTORS, INC.	910035770	I	Invoice	11/30/2023	7,952.75	0.00	0.00	7,952.75
120523	0726	174974	1	16243	MINNESOTA COMPUTER SYSTEMS, INC.	385479	I	Invoice	11/30/2023	240.75	0.00	0.00	240.75
120523	0726	174975	1	9744	R MOMENTUM TRUCK GROUP	X194173951:01	I	Invoice	11/30/2023	237.72	0.00	0.00	237.72
120523	0726	174976	1	9744	R MOMENTUM TRUCK GROUP	X194174110:01	I	Invoice	11/30/2023	623.28	0.00	0.00	623.28

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120523	0726	174977	1 9744	R	MOMENTUM TRUCK GROUP	X194173439:01	I	Invoice	11/30/2023	273.24	0.00	0.00	273.24
120523	0726	174978	1 9744		ST. CLOUD TRUCK SALES, INC	X194173591:01	I	Invoice	11/30/2023	70.86	0.00	0.00	70.86
120523	0726	174979	1 9744	R	MOMENTUM TRUCK GROUP	X194173591:02	I	Invoice	11/30/2023	84.11	0.00	0.00	84.11
120523	0726	174980	1 00257	R	MONTICELLO PRINTING, INC.	168404	I	Invoice	11/30/2023	576.39	0.00	0.00	576.39
120523	0726	174981	1 12108		NORM'S FARM MARKET	1	I	Invoice	11/30/2023	1,610.50	0.00	0.00	1,610.50
120523	0726	174982	1 00165	R	NORTH CENTRAL INTERNATIONAL, LLC	X226013336:01	I	Invoice	11/30/2023	216.05	0.00	0.00	216.05
120523	0726	174983	1 00165	R	NORTH CENTRAL INTERNATIONAL, LLC	X226013598:01	I	Invoice	11/30/2023	496.67	0.00	0.00	496.67
120523	0726	174984	1 12194	R	NORTH SHORE GYM SALES, LLC	5108	I	Invoice	11/30/2023	1,384.54	0.00	0.00	1,384.54
120523	0726	174985	1 7538		NOVACARE REHABILITATION	847148486	I	Invoice	11/30/2023	10,500.00	0.00	0.00	10,500.00
120523	0726	174986	1 15821		NUCO2	75021146	I	Invoice	11/30/2023	407.38	0.00	0.00	407.38
120523	0726	174987	1 15821		NUCO2	74915112	I	Invoice	11/30/2023	260.00	0.00	0.00	260.00
120523	0726	174988	1 12158		OLSON, MELISSA	REQ	I	Invoice	11/30/2023	32.98	0.00	0.00	32.98
120523	0726	174989	1 12158		OLSON, MELISSA	REQ	I	Invoice	11/30/2023	454.60	0.00	0.00	454.60
120523	0726	174990	1 18051		OSTRANDER, ALLIE	REQ	I	Invoice	11/30/2023	36.80	0.00	0.00	36.80
120523	0726	174991	1 12914		PARTS CITY AUTO PARTS	62-615564	I	Invoice	11/30/2023	87.99	0.00	0.00	87.99
120523	0726	174992	1 12914		PARTS CITY AUTO PARTS	62-615583	I	Invoice	11/30/2023	(67.99)	0.00	0.00	(67.99)
120523	0726	174993	1 12914		PARTS CITY AUTO PARTS	62-615438	I	Invoice	11/30/2023	67.99	0.00	0.00	67.99
120523	0726	174994	1 12914		PARTS CITY AUTO PARTS	62-614198	I	Invoice	11/30/2023	101.94	0.00	0.00	101.94
120523	0726	174995	1 18067	R	POMP'S TIRE SERVICE INC	2390008202	I	Invoice	11/30/2023	5,642.96	0.00	0.00	5,642.96
120523	0726	174996	1 10604		MIDWEST BUS PARTS INC	WEB73010-F	I	Invoice	11/30/2023	5.13	0.00	0.00	5.13
120523	0726	174997	1 18296		PRIOHEALTH	20231124-095842368	I	Invoice	11/30/2023	99.00	0.00	0.00	99.00
120523	0726	174998	1 00057		RESOURCE TRAINING & SOLUTIONS	39400	I	Invoice	11/30/2023	1,032.00	0.00	0.00	1,032.00
120523	0726	174999	1 13457		RUSSELL SECURITY RESOURCE INC	A46853	I	Invoice	11/30/2023	64.00	0.00	0.00	64.00

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
120523	0726	175000	1	13457	RUSSELL SECURITY RESOURCE INC	A46984	I	Invoice	11/30/2023	911.40	0.00	0.00	911.40
120523	0726	175001	1	06542	R SCHOOL SPECIALTY, LLC	208133447358	I	Invoice	11/30/2023	123.25	0.00	0.00	123.25
120523	0726	175002	1	13144	SFM	3157224	I	Invoice	11/30/2023	126,553.00	0.00	0.00	126,553.00
120523	0726	175003	1	15729	SHRED-IT, C/O STERICYLCLE, INC.	8005398126	I	Invoice	11/30/2023	257.79	0.00	0.00	257.79
120523	0726	175004	1	18066	SOUTHWEST WEST CENTRAL SERVICE COOPERATIVE	73852	I	Invoice	11/30/2023	2,733.20	0.00	0.00	2,733.20
120523	0726	175005	1	18282	STUTTERING THERAPY RESOURCES, INC.	19592	I	Invoice	11/30/2023	84.29	0.00	0.00	84.29
120523	0726	175006	1	15445	TROSVIG, MARY CELEST	REQ	I	Invoice	11/30/2023	916.63	0.00	0.00	916.63
120523	0726	175007	1	17735	UNIVERSAL MECHANICAL SERVICE	428	I	Invoice	11/30/2023	1,695.21	0.00	0.00	1,695.21
120523	0726	175008	1	17735	UNIVERSAL MECHANICAL SERVICE	397	I	Invoice	11/30/2023	1,874.39	0.00	0.00	1,874.39
120523	0726	175009	1	17735	UNIVERSAL MECHANICAL SERVICE	396	I	Invoice	11/30/2023	1,593.66	0.00	0.00	1,593.66
120523	0726	175010	1	17735	UNIVERSAL MECHANICAL SERVICE	391	I	Invoice	11/30/2023	12,815.25	0.00	0.00	12,815.25
120523	0726	175011	1	17735	UNIVERSAL MECHANICAL SERVICE	395	I	Invoice	11/30/2023	579.00	0.00	0.00	579.00
120523	0726	175012	1	17735	UNIVERSAL MECHANICAL SERVICE	394	I	Invoice	11/30/2023	6,002.72	0.00	0.00	6,002.72
120523	0726	175013	1	17735	UNIVERSAL MECHANICAL SERVICE	392	I	Invoice	11/30/2023	194.50	0.00	0.00	194.50
120523	0726	175014	1	9526	VISION OF BIG LAKE, INC.	2242	I	Invoice	11/30/2023	6,175.00	0.00	0.00	6,175.00
120523	0726	175015	1	12979	WEEGE, DUSTIN	REQ	I	Invoice	11/30/2023	181.01	0.00	0.00	181.01
120523	0726	175016	1	17936	WILKE, DOUGLAS	REQ	I	Invoice	11/30/2023	85.00	0.00	0.00	85.00
120523	0726	175017	1	04640	ZIMMER, JEFFREY	REQ	I	Invoice	11/30/2023	52.40	0.00	0.00	52.40
120523	0726	175019	1	11145	ROCHESTER TELECOM SYSTEMS, INC	30675	I	Invoice	11/30/2023	9.32	0.00	0.00	9.32
Batch Total:										\$363,619.31	\$0.00	\$0.00	\$363,619.31
C1123	0726	174846	1	6968	HILLYARD	605312256	P	Invoice	11/29/2023	1,391.43	1,391.43	0.00	0.00
C1123	0726	174847	1	6968	HILLYARD	700566116	P	Invoice	11/29/2023	20.46	20.46	0.00	0.00

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
C1123	0726	174848	1 6968		HILLYARD	605306636	P	Invoice	11/29/2023	479.12	479.12	0.00	0.00
C1123	0726	174849	1 6968		HILLYARD	605306637	P	Invoice	11/29/2023	627.96	627.96	0.00	0.00
C1123	0726	174850	1 6968		HILLYARD	605306638	P	Invoice	11/29/2023	233.04	233.04	0.00	0.00
C1123	0726	174851	1 6968		HILLYARD	605306639	P	Invoice	11/29/2023	418.49	418.49	0.00	0.00
C1123	0726	174852	1 6968		HILLYARD	605306640	P	Invoice	11/29/2023	2,108.81	2,108.81	0.00	0.00
C1123	0726	174853	1 6968		HILLYARD	700565418	P	Invoice	11/29/2023	29.12	29.12	0.00	0.00
C1123	0726	174854	1 6968		HILLYARD	800657833	P	Invoice	11/29/2023	(278.15)	(278.15)	0.00	0.00
C1123	0726	174855	1 6968		HILLYARD	605297223	P	Invoice	11/29/2023	1,504.23	1,504.23	0.00	0.00
C1123	0726	174856	1 6968		HILLYARD	605283114	P	Invoice	11/29/2023	2,779.76	2,779.76	0.00	0.00
C1123	0726	174857	1 6968		HILLYARD	800658602	P	Invoice	11/29/2023	(37.36)	(37.36)	0.00	0.00
C1123	0726	174858	1 6968		HILLYARD	605283115	P	Invoice	11/29/2023	1,725.66	1,725.66	0.00	0.00
C1123	0726	174859	1 6968		HILLYARD	605284400	P	Invoice	11/29/2023	307.64	307.64	0.00	0.00
Batch Total:										\$11,310.21	\$11,310.21	\$0.00	\$0.00
G11123	0726	174539	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	3,774.14	3,774.14	0.00	0.00
G11123	0726	174540	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	11,320.73	11,320.73	0.00	0.00
G11123	0726	174541	1 17891		AVIBEN	S2024090	P	Invoice	11/10/2023	1,601.74	1,601.74	0.00	0.00
G11123	0726	174542	1 00619		BECKER EDUCATION ASSOC	S2024090	P	Invoice	11/10/2023	6,184.88	6,184.88	0.00	0.00
G11123	0726	174543	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	1,532.88	1,532.88	0.00	0.00
G11123	0726	174544	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	2,229.39	2,229.39	0.00	0.00
G11123	0726	174545	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	423.38	423.38	0.00	0.00
G11123	0726	174546	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	5,034.02	5,034.02	0.00	0.00
G11123	0726	174547	1 10598		MINNESOTA REVENUE	S2024090	P	Invoice	11/10/2023	229.33	229.33	0.00	0.00
G11123	0726	174548	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	356.25	356.25	0.00	0.00
G11123	0726	174549	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	20,726.76	20,726.76	0.00	0.00
G11123	0726	174550	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	2,424.63	2,424.63	0.00	0.00
G11123	0726	174551	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	2,642.47	2,642.47	0.00	0.00
G11123	0726	174552	1 10935		MESSERLI & KRAMER P.A.	S2024090	P	Invoice	11/09/2023	271.59	271.59	0.00	0.00
G11123	0726	174553	1 00490		PERA	S2024090	P	Invoice	11/10/2023	37,940.25	37,940.25	0.00	0.00
G11123	0726	174554	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	2,228.52	2,228.52	0.00	0.00
G11123	0726	174555	1 14036		EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	679.37	679.37	0.00	0.00
G11123	0726	174556	1 01084		SEIU LOCAL #284	S2024090	P	Invoice	11/09/2023	3,398.74	3,398.74	0.00	0.00

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
G11123	0726	174557	1	6868	MN DEPT OF REVENUE	S2024090	P	Invoice	11/10/2023	32,005.10	32,005.10	0.00	0.00
G11123	0726	174558	1	00599	MN TEACHER'S RETIREMENT ASSOC	S2024090	P	Invoice	11/10/2023	109,599.26	109,599.26	0.00	0.00
G11123	0726	174559	1	00594	FEDERAL TAX PAYMENTS	S2024090	P	Invoice	11/10/2023	196,159.48	196,159.48	0.00	0.00
G11123	0726	174560	1	14036	EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	5,203.92	5,203.92	0.00	0.00
G11123	0726	174561	1	14036	EBC TSA COMPLIANCE	S2024090	P	Invoice	11/10/2023	3,666.82	3,666.82	0.00	0.00
Batch Total:										\$449,633.65	\$449,633.65	\$0.00	\$0.00
G11223	0726	174691	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	3,774.14	3,774.14	0.00	0.00
G11223	0726	174692	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	11,320.73	11,320.73	0.00	0.00
G11223	0726	174693	1	17891	AVIBEN	S2024100	P	Invoice	11/22/2023	1,418.38	1,418.38	0.00	0.00
G11223	0726	174694	1	00619	BECKER EDUCATION ASSOC	S2024100	P	Invoice	11/21/2023	6,698.96	6,698.96	0.00	0.00
G11223	0726	174695	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	1,532.88	1,532.88	0.00	0.00
G11223	0726	174696	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	2,229.39	2,229.39	0.00	0.00
G11223	0726	174697	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	423.38	423.38	0.00	0.00
G11223	0726	174698	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	5,034.02	5,034.02	0.00	0.00
G11223	0726	174699	1	10935	MESSERLI & KRAMER P.A.	S2024100	P	Invoice	11/21/2023	363.14	363.14	0.00	0.00
G11223	0726	174700	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	356.25	356.25	0.00	0.00
G11223	0726	174701	1	14225	HORACE MANN LIFE INS. CO.	S2024100	P	Invoice	11/21/2023	461.55	461.55	0.00	0.00
G11223	0726	174702	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	20,726.76	20,726.76	0.00	0.00
G11223	0726	174703	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	2,424.63	2,424.63	0.00	0.00
G11223	0726	174704	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	2,642.47	2,642.47	0.00	0.00
G11223	0726	174705	1	00490	PERA	S2024100	P	Invoice	11/22/2023	47,358.75	47,358.75	0.00	0.00
G11223	0726	174706	1	7139	NCPERS GROUP LIFE INS	S2024100	P	Invoice	11/21/2023	176.00	176.00	0.00	0.00
G11223	0726	174707	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	2,228.52	2,228.52	0.00	0.00
G11223	0726	174708	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	679.37	679.37	0.00	0.00
G11223	0726	174709	1	01084	SEIU LOCAL #284	S2024100	P	Invoice	11/21/2023	4,028.01	4,028.01	0.00	0.00
G11223	0726	174710	1	6868	MN DEPT OF REVENUE	S2024100	P	Invoice	11/22/2023	35,646.64	35,646.64	0.00	0.00
G11223	0726	174711	1	00599	MN TEACHER'S RETIREMENT ASSOC	S2024100	P	Invoice	11/22/2023	113,228.88	113,228.88	0.00	0.00
G11223	0726	174712	1	00594	FEDERAL TAX PAYMENTS	S2024100	P	Invoice	11/22/2023	215,661.06	215,661.06	0.00	0.00

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance	
G11223	0726	174713	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	5,203.92	5,203.92	0.00	0.00	
G11223	0726	174714	1	14036	EBC TSA COMPLIANCE	S2024100	P	Invoice	11/22/2023	3,666.82	3,666.82	0.00	0.00	
Batch Total:										\$487,284.65	\$487,284.65	\$0.00	\$0.00	
G11CG2	0726	174826	1	6868	MN DEPT OF REVENUE	Z2024100	I	Credit	11/22/2023	(35.64)	0.00	0.00	(35.64)	
G11CG2	0726	174827	1	00599	MN TEACHER'S RETIREMENT ASSOC	Z2024100	I	Credit	11/22/2023	(293.72)	0.00	0.00	(293.72)	
G11CG2	0726	174828	1	00594	FEDERAL TAX PAYMENTS	Z2024100	I	Credit	11/22/2023	(307.67)	0.00	0.00	(307.67)	
Batch Total:										(\$637.03)	\$0.00	\$0.00	(\$637.03)	
PSEP23	0726	174521	1	16905	DOLLAR GENERAL STORE	REQ	P	Invoice	10/30/2023	112.10	112.10	0.00	0.00	
PSEP23	0726	174522	1	16651	CANVA	03914-64920962	P	Invoice	10/30/2023	170.00	170.00	0.00	0.00	
PSEP23	0726	174523	1	06703	WALMART	REQ	P	Invoice	10/30/2023	18.56	18.56	0.00	0.00	
PSEP23	0726	174524	1	15961	TEACHERSPAYTEACHE	241197392	P	Invoice	10/30/2023	62.93	62.93	0.00	0.00	
PSEP23	0726	174525	1	05636	P	COBORNS	REQ	P	Invoice	10/30/2023	89.81	89.81	0.00	0.00
PSEP23	0726	174526	1	11809	P	TARGET	REQ	P	Invoice	10/30/2023	17.95	17.95	0.00	0.00
PSEP23	0726	174527	1	14604	FLOWERS PLUS OF ELK RIVER	REQ	P	Invoice	10/30/2023	375.41	375.41	0.00	0.00	
PSEP23	0726	174528	1	8519	CROWN AWARDS	REQ	P	Invoice	10/30/2023	464.28	464.28	0.00	0.00	
PSEP23	0726	174529	1	15328	TRAVEL	REQ	P	Invoice	10/30/2023	28.75	28.75	0.00	0.00	
PSEP23	0726	174530	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	123.09	123.09	0.00	0.00	
PSEP23	0726	174531	1	9215	R	HOME DEPOT - STORE #2840	REQ	P	Invoice	10/30/2023	338.00	338.00	0.00	0.00
PSEP23	0726	174532	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	1,529.98	1,529.98	0.00	0.00	
PSEP23	0726	174533	1	05725	BATTERIES PLUS	P65595145	P	Invoice	10/30/2023	55.54	55.54	0.00	0.00	
PSEP23	0726	174534	1	10897	SAM'S CLUB	REQ	P	Invoice	10/30/2023	92.22	92.22	0.00	0.00	
PSEP23	0726	174535	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	3,615.92	3,615.92	0.00	0.00	
PSEP23	0726	174536	1	00057	RESOURCE TRAINING & SOLUTIONS	REQ	P	Invoice	10/30/2023	332.00	332.00	0.00	0.00	
PSEP23	0726	174537	1	17164	DESIGN SCIENCE INC.	23-US-1046	P	Invoice	10/30/2023	491.59	491.59	0.00	0.00	
PSEP23	0726	174538	1	17918	EDULASTIC	1505-7912	P	Invoice	10/30/2023	27.60	27.60	0.00	0.00	
PSEP23	0726	174570	1	01769	BECKER TRUE VALUE HDWE	B224864	P	Invoice	10/30/2023	20.39	20.39	0.00	0.00	
PSEP23	0726	174571	1	17920	ADOBE, INC	2550494508	P	Invoice	10/30/2023	21.46	21.46	0.00	0.00	

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance	
PSEP23	0726	174572	1	17117	ZOOM VIDEO COMMUNICATIONS INC.	INV218739771	P	Invoice	10/30/2023	60.12	60.12	0.00	0.00	
PSEP23	0726	174573	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	413.80	413.80	0.00	0.00	
PSEP23	0726	174574	1	10897	SAM'S CLUB	REQ	P	Invoice	10/30/2023	3,538.02	3,538.02	0.00	0.00	
PSEP23	0726	174575	1	15116	JOHNSON PLASTICS	3432316	P	Invoice	10/30/2023	60.98	60.98	0.00	0.00	
PSEP23	0726	174576	1	17671	JDS INDUSTRIES	11066767	P	Invoice	10/30/2023	155.00	155.00	0.00	0.00	
PSEP23	0726	174577	1	9250	HARDWARE DISTRIBUTORS, LTD	800766514	P	Invoice	10/30/2023	423.80	423.80	0.00	0.00	
PSEP23	0726	174578	1	14960	WHOLESALEBOLTS.CO	104548	P	Invoice	10/30/2023	316.59	316.59	0.00	0.00	
PSEP23	0726	174579	1	15392	SAW STOP, LLC	94030	P	Invoice	10/30/2023	94.31	94.31	0.00	0.00	
PSEP23	0726	174580	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	1,793.67	1,793.67	0.00	0.00	
PSEP23	0726	174581	1	17591	GRIMCO INC.	31165024	P	Invoice	10/30/2023	1,061.19	1,061.19	0.00	0.00	
PSEP23	0726	174582	1	14359	R	MCMaster-CARR	13641432	P	Invoice	10/30/2023	83.21	83.21	0.00	0.00
PSEP23	0726	174583	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	391.29	391.29	0.00	0.00	
PSEP23	0726	174584	1	05636	R	COBORN'S	REQ	P	Invoice	10/30/2023	108.18	108.18	0.00	0.00
PSEP23	0726	174585	1	9215	R	HOME DEPOT - STORE #2840	REQ	P	Invoice	10/30/2023	73.66	73.66	0.00	0.00
PSEP23	0726	174586	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	323.40	323.40	0.00	0.00	
PSEP23	0726	174587	1	06679	AMAZON	REQ	P	Invoice	10/30/2023	522.62	522.62	0.00	0.00	
PSEP23	0726	174588	1	9215	R	HOME DEPOT - STORE #2840	REQ	P	Invoice	10/30/2023	31.78	31.78	0.00	0.00
PSEP23	0726	174589	1	11809	TARGET	REQ	P	Invoice	10/30/2023	74.73	74.73	0.00	0.00	
PSEP23	0726	174590	1	16905	DOLLAR GENERAL STORE	REQ	P	Invoice	10/30/2023	51.59	51.59	0.00	0.00	
PSEP23	0726	174591	1	06703	WALMART	REQ	P	Invoice	10/30/2023	20.00	20.00	0.00	0.00	
PSEP23	0726	174592	1	13139	SOCIAL THINKING PUBLISHING	288928	P	Invoice	10/30/2023	535.92	535.92	0.00	0.00	
PSEP23	0726	174593	1	11809	TARGET	REQ	P	Invoice	10/30/2023	9.48	9.48	0.00	0.00	
PSEP23	0726	174594	1	10897	SAM'S CLUB	REQ	P	Invoice	10/30/2023	47.78	47.78	0.00	0.00	
PSEP23	0726	174595	1	16905	DOLLAR GENERAL STORE	REQ	P	Invoice	10/30/2023	6.44	6.44	0.00	0.00	
PSEP23	0726	174596	1	18284	MASON'S LLC	REQ	P	Invoice	10/30/2023	270.00	270.00	0.00	0.00	
PSEP23	0726	174597	1	13945	PROCARE SOFTWARE	PYMT572430	P	Invoice	10/30/2023	40.00	40.00	0.00	0.00	
PSEP23	0726	174598	1	13945	PROCARE SOFTWARE	PYMT587323	P	Invoice	10/30/2023	40.00	40.00	0.00	0.00	
PSEP23	0726	174599	1	10897	SAM'S CLUB	REQ	P	Invoice	10/30/2023	231.56	231.56	0.00	0.00	

Becker Schools ISD # 726 Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
PSEP23	0726	174600	1 06703		WALMART	REQ	P	Invoice	10/30/2023	160.75	160.75	0.00	0.00
PSEP23	0726	174601	1 17809		BILL'S FAMILY FOODS	REQ	P	Invoice	10/30/2023	33.96	33.96	0.00	0.00
PSEP23	0726	174602	1 06703		WALMART	REQ	P	Invoice	10/30/2023	323.27	323.27	0.00	0.00
PSEP23	0726	174603	1 17809		BILL'S FAMILY FOODS	REQ	P	Invoice	10/30/2023	84.90	84.90	0.00	0.00
PSEP23	0726	174604	1 06679		AMAZON	REQ	P	Invoice	10/30/2023	5,071.97	5,071.97	0.00	0.00
PSEP23	0726	174605	1 9215	R	HOME DEPOT - STORE #2840	REQ	P	Invoice	10/30/2023	755.62	755.62	0.00	0.00
PSEP23	0726	174606	1 18286		CITY OF MINNEAPOLIS	REQ	P	Invoice	10/30/2023	60.00	60.00	0.00	0.00
PSEP23	0726	174607	1 18287		SEALMASTER OF MN	INV5556	P	Invoice	10/30/2023	472.90	472.90	0.00	0.00
PSEP23	0726	174608	1 06679		AMAZON	REQ	P	Invoice	10/30/2023	72.23	72.23	0.00	0.00
PSEP23	0726	174609	1 18288		MN DEVELOPMENTAL ADAPTED PHY ED	REQ	P	Invoice	10/30/2023	175.00	175.00	0.00	0.00
PSEP23	0726	174610	1 17921		STORAGE RENTALS OF AMERICA	REQ	P	Invoice	10/30/2023	144.00	144.00	0.00	0.00
PSEP23	0726	174611	1 16825		LITCHARTS LLC	XQRLTA-0000014	P	Invoice	10/30/2023	59.40	59.40	0.00	0.00
PSEP23	0726	174612	1 17797		ULTIMATE SLP	REQ	P	Invoice	10/30/2023	139.92	139.92	0.00	0.00
PSEP23	0726	174613	1 15866		RUBBERSTAMPS.NET	REQ	P	Invoice	10/30/2023	126.69	126.69	0.00	0.00
PSEP23	0726	174614	1 13805		WAL-MART.COM	REQ	P	Invoice	10/30/2023	186.00	186.00	0.00	0.00
PSEP23	0726	174615	1 11542		CUSTOM INK	REQ	P	Invoice	10/30/2023	1,180.00	1,180.00	0.00	0.00
PSEP23	0726	174616	1 13652		MICROLOGY INC	REQ	P	Invoice	10/30/2023	52.52	52.52	0.00	0.00
PSEP23	0726	174617	1 11542		CUSTOM INK	REQ	P	Invoice	10/30/2023	2,865.54	2,865.54	0.00	0.00
PSEP23	0726	174618	1 13487		OPENTIP.COM	REQ	P	Invoice	10/30/2023	280.39	280.39	0.00	0.00
PSEP23	0726	174619	1 14141		SAM'S CLUB - ONLINE	REQ	P	Invoice	10/30/2023	97.86	97.86	0.00	0.00
PSEP23	0726	174620	1 13805		WAL-MART.COM	REQ	P	Invoice	10/30/2023	74.99	74.99	0.00	0.00
PSEP23	0726	174621	1 12706		A & K IMPORTS	REQ	P	Invoice	10/30/2023	403.71	403.71	0.00	0.00
PSEP23	0726	174622	1 18289		HASSAN SAND & GRAVEL	170832	P	Invoice	10/30/2023	200.35	200.35	0.00	0.00
PSEP23	0726	174810	1 18294		MN ASSOC OF ADMIN OF STATE & FEDERAL ED PRGRMS	1263-5640	P	Invoice	10/30/2023	285.00	285.00	0.00	0.00
PSEP23	0726	174811	1 06679		AMAZON	REQ	P	Invoice	10/30/2023	86.41	86.41	0.00	0.00
PSEP23	0726	174812	1 17803		HEGGERTY	1338-5341	P	Invoice	10/30/2023	192.24	192.24	0.00	0.00
PSEP23	0726	174813	1 11498		NSTA	5400835	P	Invoice	10/30/2023	160.98	160.98	0.00	0.00
PSEP23	0726	174814	1 13525		HOME DEPOT #2821	REQ	P	Invoice	10/30/2023	1,372.78	1,372.78	0.00	0.00
PSEP23	0726	174815	1 06679		AMAZON	REQ	P	Invoice	10/30/2023	2,800.43	2,800.43	0.00	0.00

Becker Schools ISD # 726

Voucher Listing by Batch and Voucher Number

Batch	Co	Voucher	Grp Code	Rcd	Vendor	Invoice #	St	Type	Invoice Date	Invoice Amount	Paid Amount	Discount	Balance
PSEP23	0726	174816	1	01769	BECKER TRUE VALUE HDWE	B226376	P	Invoice	10/30/2023	25.71	25.71	0.00	0.00
PSEP23	0726	174817	1	14359	MCMASTER-CARR SUPPLY COMPANY	13935541/14104865	P	Invoice	10/30/2023	132.02	132.02	0.00	0.00
PSEP23	0726	174818	1	9986	PITSCO, INC	12-1347872	P	Invoice	10/30/2023	986.21	986.21	0.00	0.00
PSEP23	0726	174819	1	16536	MN TECHNOLOGY & ENGINEERING EDUCATORS ASSOC.	8ES3585808721842E	P	Invoice	10/30/2023	185.00	185.00	0.00	0.00
PSEP23	0726	174820	1	12249	GOOGLE	M15224838288	P	Invoice	10/30/2023	12.00	12.00	0.00	0.00
PSEP23	0726	174821	1	18188	TORMACH, INC.	3000044351	P	Invoice	10/30/2023	370.23	370.23	0.00	0.00
PSEP23	0726	174822	1	05105	R MIDWAY IRON & METAL COMPANY	S728811	P	Invoice	10/30/2023	568.40	568.40	0.00	0.00
PSEP23	0726	174823	1	15997	REV ROBOTICS LLC	137306	P	Invoice	10/30/2023	968.45	968.45	0.00	0.00
PSEP23	0726	174824	1	12196	R FAST SIGNS	282-97455	P	Invoice	10/30/2023	620.66	620.66	0.00	0.00
PSEP23	0726	174825	1	18099	BANDSAWBLADESDIREREQ		P	Invoice	10/30/2023	334.82	334.82	0.00	0.00
Batch Total:										\$40,890.01	\$40,890.01	\$0.00	\$0.00
Report Total:										\$4,137,468.36	\$3,774,486.08	\$0.00	\$362,982.28

Name	Status	Job Title	Location	Hrs Per Day/FTE	Group	Replacing	Effective	Wage
Balsamo, Sarah	Change in Assignment	Custodian	HS (was MS)	8 Hours Per Day	Multi Unit	n/a	12/11/23	n/a
Bengston, Hokan	Extracurricular Assignment	Weightroom Supervisor	HS	M-TH, 3:00 - 4:30 PM	BEA - Schedule C	M. Enerson	12/4/23 - 3/29/24	\$1,250
Blad, Ben	Resignation	Custodian	HS	8 Hours Per Day	Multi Unit	n/a	12/8/23	n/a
Blumenshine, Chyanne	Resignation	AM/PM Bus Driver	Bus Garage	3.5 Hours Per Day	Transportation	n/a	11/21/23	n/a
Bontems, Olivia	New Employee	9th Grade Girls Basketball Coach	HS	Seasonal	BEA - Schedule C	G. Bass	11/14/23	\$3,431 Per Season
Carr, Michael	New Employee	Assistant Principal, Long-Term Substitute	HS	1 FTE	n/a	B. Baloun	11/27/23 - 1/8/24 (approximate)	\$375 Per Day
Colberg, Katelyn	End of Assignment	4th Grade Teacher	IS	1 FTE	BEA	n/a	12/01/23	n/a
Fischbach, John	Resignation	AM/PM Bus Driver	Bus Garage	3.5 Hours Per Day	Transportation	n/a	11/21/23	n/a
Goenner, Corrina	Resignation	Early Childhood Special Education Teacher	PS	1 FTE	BEA	n/a	10/4/23	n/a
Kolbinger, Mark	Resignation	8th Grade Baseball Coach	MS	Seasonal	BEA - Schedule C	n/a	5/24/23	n/a
Moen, Hunter	Resignation	Head Boys Golf Coach	HS	Seasonal	BEA - Schedule C	n/a	11/7/23	n/a
Sanderson, Brad	New Employee	Principal, Long-Term Substitute	IS	1 FTE	n/a	N. Boyer	11/27/23 - 12/14/23 (approximate)	\$375 Per Day
Schleif, Mary Jane	Resignation Date Correction	Food Service Worker	HS	2.5 Hours Per Day	Multi Unit	n/a	1/2/24	n/a
Springer, Courtney	New Assignment	Special Education Paraprofessional (also Camp Opportunity)	IS	6.75 Hours Per Day	Multi Unit	n/a	11/27/23	Step 5: \$20.30 Per Hour
Springer, Courtney	Reduction in Hours	Camp Opportunity Lead	Camp Opportunity	6.25 Hours Per Week	Community Education	n/a	11/23/23	Use Current Camp Opportunity Wage
Tapper, Kimberly	New Employee	Early Childhood Special Education Teacher	PS	1 FTE	BEA	A. Cotton	11/27/23	MA15 Lane, Step 10: \$65,329 Prorated
Thoma, Bill	Wage Correction	Field House Supervisor	Field House	Varies (2-7 Hours Per Day)	Community Education	P. Brenstrom	11/1/23	\$15.25 Per Hour

Name	Status	Job Title	Location	Hrs Per Day/FTE	Group	Replacing	Effective	Wage
Timm, Megan	New Employee	One-Act Play Director	HS	Seasonal	BEA - Schedule C	G. Lynch	11/20/23	\$2,285 Per Season
Updike, Jamie	Change in Assignment	Custodian	MS (was 4 @ HS, 4 @ MS)	8 Hours Per Day	Multi Unit	n/a	12/11/23	n/a
VanBruggen, Kari	Change in Assignment	Special Education Paraprofessional (was Playground & Transportation Paraprofessional)	IS	6.75 Hours Per Day	Multi Unit	K. Aho	12/4/23	Use Current Multi Unit Paraprofessional Wage
Zahler, Stacy	Resignation	Special Education Paraprofessional	PS	6.75 Hours Per Day	Multi Unit	n/a	11/17/23	n/a

DONOR	PROGRAM	GIFT DESCRIPTION	AMOUNT
Altra Blind Cleaning	DECA		\$250.00
B Blends LLC	DECA		\$50.00
Barthel, Thomas Wilkinson, Gail	DECA		\$1,000.00
Becker Lions Club	Building Better Bulldogs	Help with meals and books/curriculum for each month's meetings.	\$1,500.00
Becker Lions Club	ECFE	Playground	\$1,000.00
Blattner Energy	Softball	Updates to the softball compl	\$25,000.00
BYA Boys Basketball	Boys Basketball		\$1,644.45
BYA Gymnastics	Gymnastics		\$1,384.54
Byers, Y	GSA		\$25.00
Clear Lake Lions Gambling Account	Building Better Bulldogs	Help with meals and books/curriculum for each month's meetings.	\$500.00
Dance Booster	Dance Team		\$9,000.00
Palmer Days	Robotics		\$500.00
PMMI Educatuib & Trainng Foundation	Robotics		\$2,500.00
Property Zone LLC	DECA		\$50.00
Warhol, Eric & Joni	DECA		\$50.00

Developing self-directed learners to thrive in a changing global community



World's Best Workforce Report 2022-2023 SY Becker School District #726

The Becker School District [Strategic Plan](#) is a comprehensive, long-term strategic plan designed to support and improve teaching and learning with the ultimate goal of creating the world's best workforce. This plan serves as a foundational document that aligns current district initiatives and plans that serve students Pre-K through High School.

Goals for WBWF and Achievement & Integration can be found [here](#).

World's Best Workforce Plan Goal Areas:

All children are ready for school.

All third-graders can read at grade level

*Due to legislative changes, Third Grade Literacy will not be a WBWF goal area beginning with the 2023-24 school year.

All racial and economic achievement gaps between students are closed.

All students are ready for career and college.

Developing self-directed learners to thrive in a changing global community



Performance Measures

Annual progress towards the goals indicated in the World's Best Workforce Plan is measured through the school district's assessment system. Each spring, district and school leaders develop an assessment plan with input from school leadership teams for the following year. Decisions regarding which assessments will be used for each grade level and building are guided by the following needs:

1. To ensure the availability of information regarding annual growth and achievement for each student. This enables building MTSS teams to make informed decisions about placement and programming for every student.
2. To ensure the availability of trend data on achievement and progress of groups of students. This enables administrators and teachers to evaluate the effectiveness of curriculum and instruction.

The [2022-2023 District Assessment Plan](#) details the various assessments used. Student achievement data is housed in the eduCLIMBER data warehouse system for ease of access. Additional information on student assessment can be found [here](#).



Developing self-directed learners to thrive in a changing global community



All Students Ready for School

The Becker School District is committed to partnering with parents and community agencies to ensure ALL students enter Kindergarten ready to learn.

This table indicates the percentage of Becker students entering Kindergarten with adequate early literacy skills as measured by Fastbridge eReading assessment.

*Due to COVID, a Tier 1 intervention was administered before students' were assessed.

	Number of Students Screened	Percentage Low Risk	Percentage Some Risk	Percentage High Risk
Fall 2017	193	71.5	21.2	7.3
Fall 2018	208	63.9	27.4	8.7
Fall 2019	222	80.0	18.0	2.0
Fall 2020	184	85.0*	12.0*	3.0*
Fall 2021	197	80.0	18.0	2.0
Fall 2022	192	75.0	21.0	4.0
Fall 2023	222	86.7	16.0	2.0

GOAL: 80% of students enrolled in BPS early learning programs who are eligible to enter kindergarten in the fall of 2023 will be on track to score in 'low risk' as measured by the FastBridge earlyReading assessment in the Spring of 2023.

STRATEGIES AND ACTION STEPS 2022 - 2023

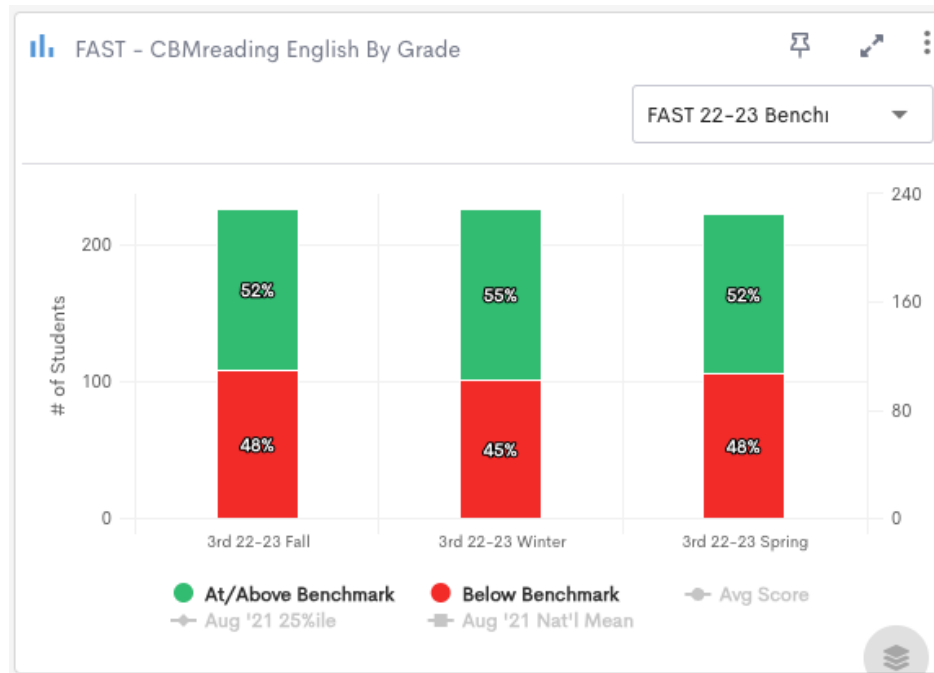
1. Implementation of curriculum aligned with the Science of Reading Pre-K
2. Professional development opportunity in the Science of Reading for all licensed staff
3. Ongoing efforts align early learning standards and essential outcomes to K-5 programming through lead staff attendance and collaboration at curriculum meetings.
4. Determine changes that may need to be made to School Readiness curriculum, instruction, and scheduling based on data.

Developing self-directed learners to thrive in a changing global community



All Students in Third Grade Achieving Grade Level Literacy

The bar graph below indicates the percentages of Becker School District 3rd grade students scoring in the 'Low Risk' or 'On Track' levels according to the FastBridge CBMReading assessment in the Spring of 2023.



GOAL: 70% of third grade students will score 'On Track' or 'Low Risk' as measured by the FastBridge CBMReading assessment in the Spring of 2023

STRATEGIES AND ACTION STEPS 2022 - 2023

1. Implementation of curriculum aligned with the Science of Reading K-2
2. Professional development opportunity in the Science of Reading for all licensed teachers who teach reading.



All Students Career and College Ready

All Minnesota students need to be prepared to move successfully from middle school to high school and into an increasingly wide array of postsecondary options.

The table below indicates the percentage of Grade 11 students meeting College and Career Readiness Benchmarks on the ACT.

*Note that beginning in 2015 - 2016 the ACT test was taken by all 11th grade Becker Students during school hours.

	# Students tested		English		Math		Reading		Science		Met All Four	
	BHS	State	BHS	State	BHS	State	BHS	State	BHS	State	BHS	State
2013	115	44,676	78	78	62	62	55	57	47	52	37	39
2014	138	45,305	80	77	54	61	55	56	52	53	31	39
2015	123	46,862	82	74	72	58	60	57	58	53	40	39
2016*	215	64,145	60	61	52	46	48	45	43	40	31	29
2017	218	61,101	58	63	51	48	41	50	39	42	22	31
2018	205	61,253	57	60	44	47	49	48	41	42	26	30
2019	208	59,186	60	61	48	47	46	48	36	42	23	30
2020	167	56,706	65	59	59	46	46	48	46	42	29	30
2021	121	41,924	74	61	68	48	63	52	62	45	44	32
2022	117	47304	48	52	50	34	46	42	37	35	25	21
2023	143	47158	59	56	55	39	45	47	42	41	28	21

Percentage of students enrolled in postsecondary education fall of graduating year or 16 months post graduation (after 2019).

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Becker	68%	69%	67%	76%	73%	72%	68%	71%	74%	76%	67%
State	68%	70%	70%	69%	74%	70%	70%	63%	71%	69%	67%

*These data from 2011 - 2019 are obtained from the [National Student Clearinghouse](#).

Reports are provided to the school district twice-annually. Data after 2019 are from the MN Report Card.

***Developing self-directed learners to
thrive in a changing global community***



GOAL: 100% of students who complete the 21st Century course will develop a post-graduation plan demonstrating career and college readiness by Spring 2023.

STRATEGIES AND ACTION STEPS 2022 - 2023

1. Middle school students are introduced to many career pathways through Career Day, integrated personal finance in Mathematics classes, along with Social Emotional Learning and digital citizenship units embedded into their advisory.
2. Every high school student is provided an opportunity to select from multiple Career and Tech Ed courses and is required to develop a post-secondary plan for success in the 21st Century course.



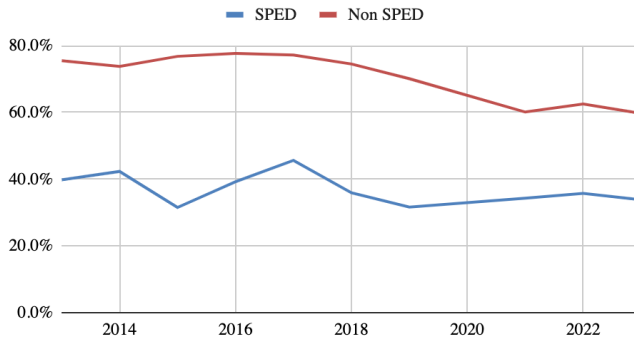
Closing the Achievement Gap

The ‘achievement gap’ is the difference in academic achievement or educational outcomes among different groups of students. The Minnesota Department of Education (MDE) administers four initiatives that include addressing the achievement gap among their statutory goals:

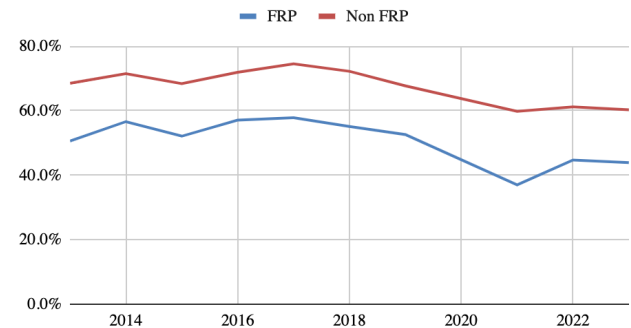
- World’s Best Workforce**
- Achievement and Integration for Minnesota**
- American Indian Education**
- Regional Centers of Excellence (Resource Training and Solutions)**

Becker Public Schools focuses on the achievement gap in two areas: Students living in poverty compared to those not living in poverty and students receiving Special Education services compared with those not receiving Special Education services. The graphs below indicate the percentages of students proficient in reading and math in each group for multiple years. Goals are designed to increase the proficiency of all students and reduce the achievement gap.

Achievement Gap - Reading



Achievement Gap - Reading



Percent of Students Proficient on MCAIII Reading				
Year	Non-SpEd	SpEd	Non-FRPL	FRPL
2019	70.1%	32%	67.7%	52.6%
2020	No Data due to COVID			
2021	60.1%	34.3%	59.8%	37.0%
2022	62.5%	35.7%	61.2%	44.7%
2023	59.7%	33.8%	60.3%	43.9%

Developing self-directed learners to thrive in a changing global community



GOAL: The achievement gap in Reading between students eligible for free and reduced lunches and students not eligible for free or reduced lunches will decrease from a baseline of 22.8% in 2021 to 18.8% in 2023 as measured by the MCA III Reading assessment (while increasing scores for both groups).

GOAL: The achievement gap in Reading between students receiving Special Education services and students not receiving Special Education services will decrease from a baseline of 25.8% in 2021 to 21.8% in 2023 as measured by the MCA III Reading assessment (while increasing scores for both groups).

STRATEGIES AND ACTION STEPS 2022 - 2023

1. K-10 Reading intervention for students performing under target on universal screening assessments
2. Professional development in data analysis
3. Training in assessment fidelity

Developing self-directed learners to thrive in a changing global community

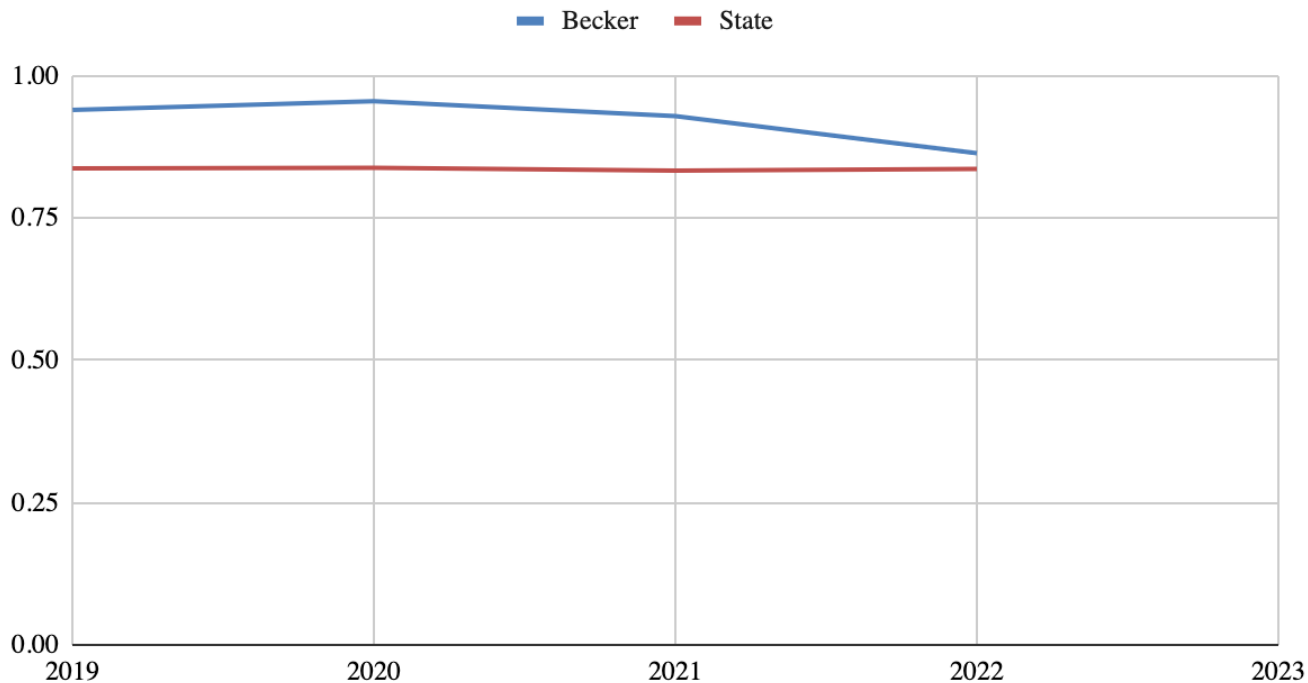


BECKER GRADUATION RATES

The graph below indicates the percentage of students who have graduated from 2019 to 2022. Graduation rates for 2023 have not been released at the time this report was written.

Data is found on the Minnesota Report Card.

Graduation Rate



GOAL: The percentage of Becker students graduating from high school in four years will remain at or above 90% in 2023.

STRATEGIES AND ACTION STEPS 2022 - 2023

1. Professional development and implementation of consistent grading practices
2. Multi-tiered System of Supports (MTSS)



BEST PRACTICE STRATEGIES AND ACTION STEPS

Ensuring Individual Student Success: Multi-Tiered System of Support (MTSS)

In order to continuously evaluate each student's progress towards meeting state and local academic standards, teachers and grade level teams supported by building MTSS teams and building principals monitor the progress of each student using multiple data points. The **Title I** and **Alternative Delivery of Specialized Instructional Services (ADSIS)** programs support a Multi-Tiered System of Support. The progress of all students in the core curriculum is reviewed during data meetings and PLCs. The progress of students receiving Tier 2 support is reviewed every six weeks in a PLC meeting facilitated by intervention staff.

An individualized plan is written for all students receiving Tier 2 and Tier 3 support. This plan documents the research-based intervention used, fidelity checks, progress monitoring, data-based decision making, and student response to intervention. The progress of students served in Tier 3 is reviewed on a frequent basis by a Tier 3 team that includes the School Psychologist and Special Education Staff.

Complete information on the district Multi-Tiered System of Supports (MTSS) can be found at this link: [Multi-Tiered System of Support \(MTSS\)](#).

Curriculum Review Process

The purpose of the curriculum review process is to evaluate and improve the educational materials and instructional strategies used in schools. Curriculum includes the materials, resources, lesson plans, assessments and instructional practices teachers use to ensure all students master the state standards. This [presentation](#) articulates the process Becker Public Schools uses to determine priorities, gather stakeholder input, and select new curriculum. The Curriculum Review Cycle can be found [here](#).

Developing self-directed learners to thrive in a changing global community



Principal and Teacher Evaluation

In Spring 2014, the Becker School Board and the Becker Education Association approved a Teacher Evaluation Plan compliant with MS 122A.40. The plan was implemented beginning 2014-2015 and includes the following components:

- Individual growth and development plan
 - Teachers set an annual professional development goal
- Student survey to measure student engagement
 - Teachers survey a class of students annually and submit a reflection based on the results
- Student academic growth
 - Based on the content area taught each teacher monitors student growth on building goals, small group goals, and state or standardized testing
- Summative evaluation
 - Every third year teachers are provided with a summative evaluation by a licensed principal
- Optional portfolio
 - Teachers have the option of submitting a professional portfolio

In order to ensure effectiveness, this plan is evaluated annually by a district team which includes teachers and administrators. Changes and adjustments are made based on the recommendations of this team.

Educator Effectiveness

District Instructional Framework

The Becker Public Schools Instructional Framework based on the research of Dr. Robert Marzano and provides many opportunities for teacher professional growth in research-based instructional strategies.

Equitable Access to Effective and Diverse Teachers

WBWF requires districts and charters to have a process in place to ensure students from low income families, students of color, and American Indian students are not taught at disproportionate rates by inexperienced, out-of-field, and ineffective teachers. The legislation also requires that districts have strategies to increase access to

Developing self-directed learners to thrive in a changing global community



teachers who reflect the racial and ethnic diversity of students. All teachers at Becker public School meet the criteria as an effective teacher. 10.5% of teachers are considered to be inexperienced (taught for three or fewer years). Currently Becker Public School has 1% of teachers teaching out-of field.

Digital Learning Mentors

Under the leadership of the Director of Instructional Technology, Digital Learning Mentors provide opportunities for teacher growth in the development of Communication, Collaboration, Critical Thinking, and Creativity in students. This program is supported by a 1-1 iPad learning environment in grades K-12.

Professional Learning Communities

The Professional Learning Community (PLC) model of Professional Development is utilized to ensure a collaborative professional development culture with a focus on continuous clarification of standards-based essential student outcomes and common formative and summative assessments. Instructional Technology is tightly aligned to essential curriculum and continuous improvement of instruction to improve student engagement and achievement.



Developing self-directed learners to thrive in a changing global community



Reporting and Communication

The Becker School District Curriculum Advisory Committee reviewed this report on **December 4, 2023**.

The Becker School Board will receive this report at a public meeting on **December 4, 2023**.

A summary will be submitted to the Commissioner of the Minnesota Department of Education by **December 15, 2023**.

In order to communicate with all constituents, the World's Best Workforce report will be displayed on the school district website. Additional copies can be requested from the District Office.



**DO
MORE.**

Independent School
District No. 726
Becker, Minnesota

Financial Statement Presentation

June 30, 2023

Independent Auditor's Report

- Unmodified opinion on the District's Basic Financial Statements, which comprise the District's governmental activities, each major fund, the aggregate remaining fund information.
- Financial statements present fairly, in all material respects, the financial position and change in financial position of the governmental activities, each major fund and the aggregate remaining funds.

Other Communications

- Report related to *Government Auditing Standards*
 - One internal control finding
 - No compliance findings
- Report on results of a Single Audit performed in accordance with The Uniform Guidance
 - Unmodified opinion on compliance
 - No internal control findings
- Report on the results of testing on *Minnesota Legal Compliance*
 - No findings
- Financial Analysis, Required Communication, Emerging Issues, Legislative Summary as provided in our Communication Letter

General Education Aid

Formula Allowance

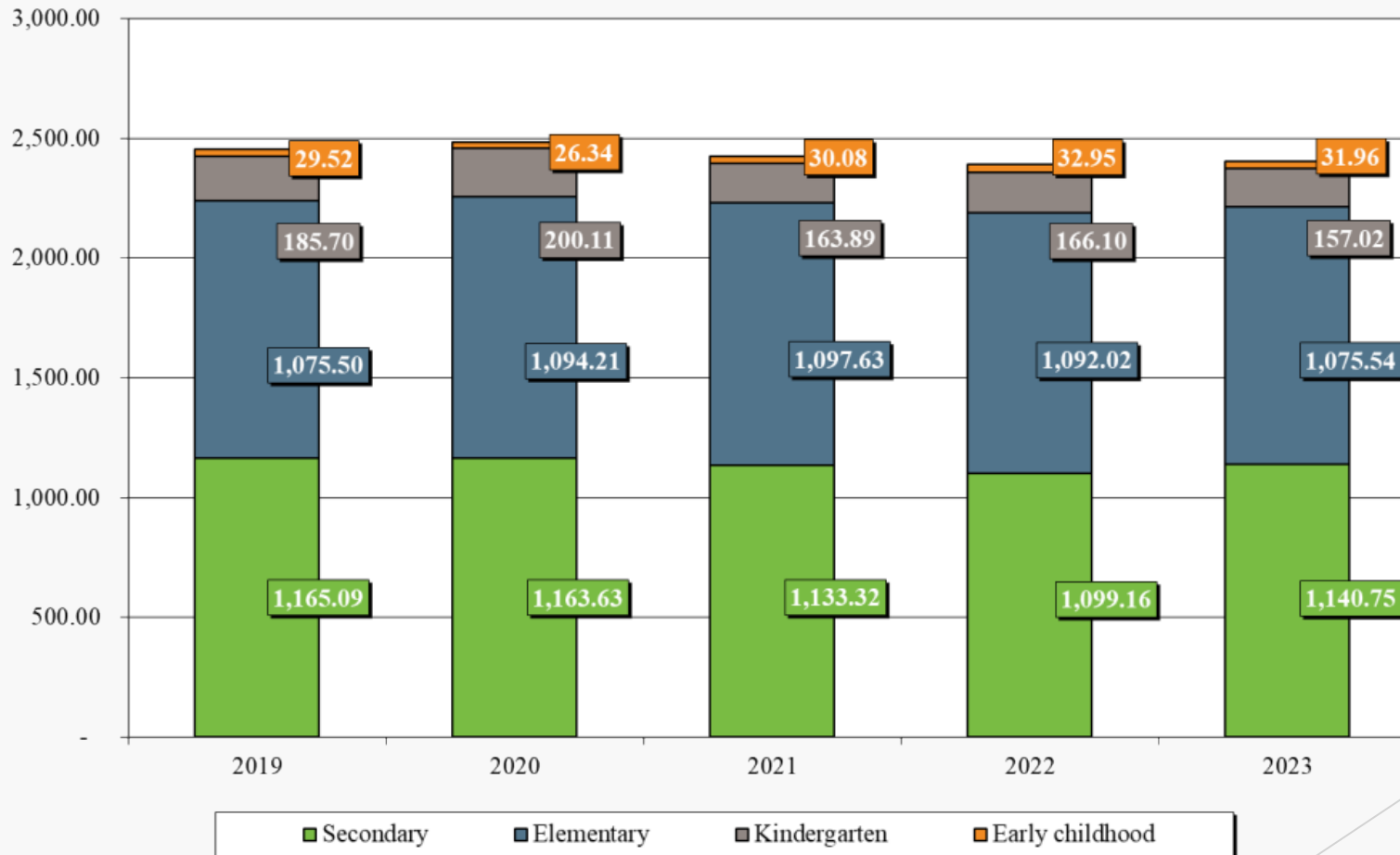
Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

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

Average Daily Membership and Pupil Units – Adjusted ADM

ADM	2019	2020	2021	2022	2023
Early childhood	29.52	26.34	30.08	32.95	31.96
Kindergarten	185.70	200.11	163.89	166.10	157.02
Elementary	1,075.50	1,094.21	1,097.63	1,092.02	1,075.54
Secondary	1,165.09	1,163.63	1,133.32	1,099.16	1,140.75
Total resident ADM	2,455.81	2,484.29	2,424.92	2,390.23	2,405.27
Total adjusted ADM	2,866.46	2,897.25	2,798.19	2,777.34	2,784.76

Average Daily Membership and Pupil Units – Students (ADM)



Resident ADM and Pupil Units

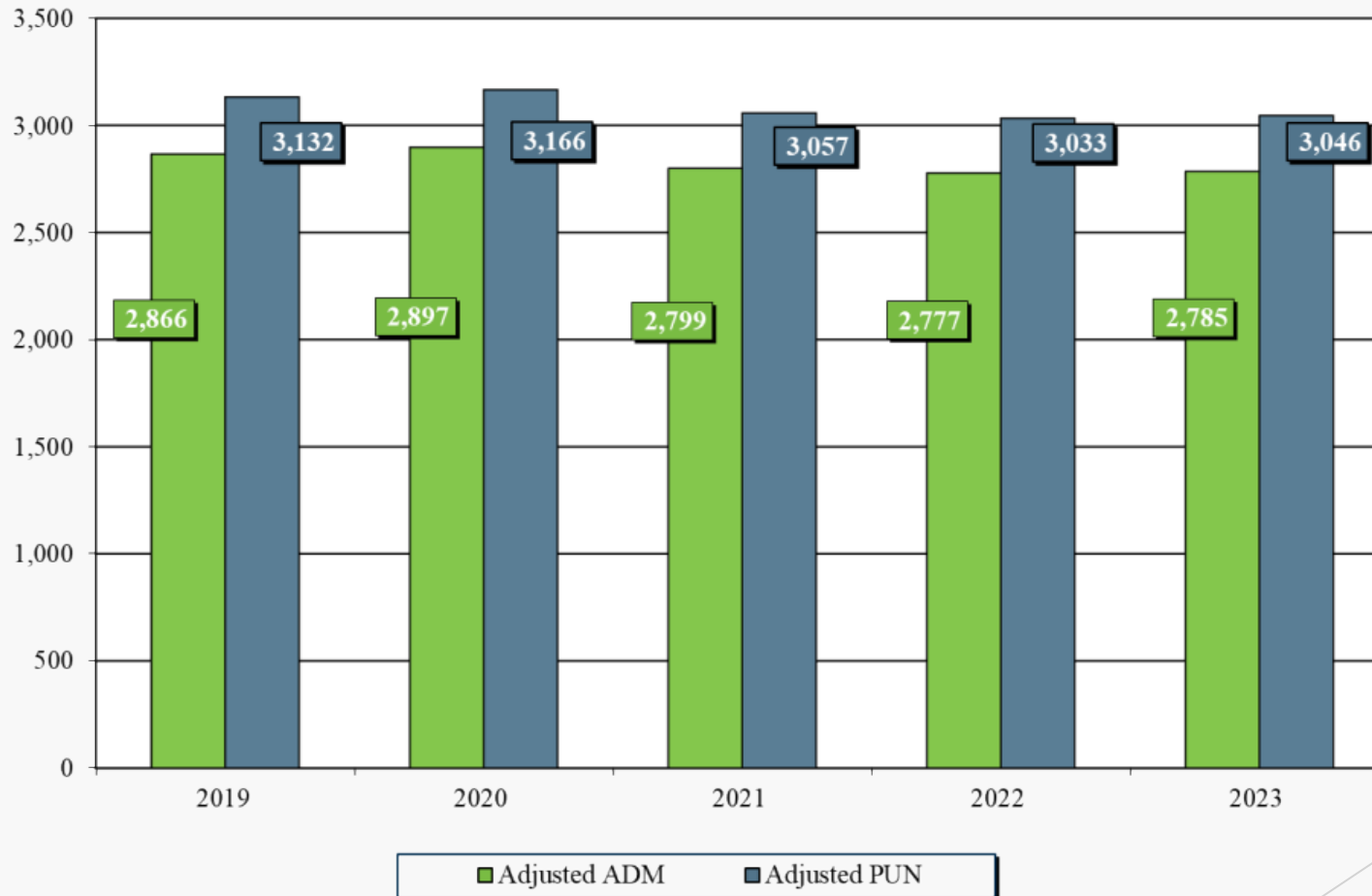
Pupil Units Weighting and Adjusted PUN

Pupil Units Weighting						
	Early Childhood	Handicapped Kindergarten	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
2019-2023	1.000	1.000	1.000	1.000	1.000	1.200

Adjusted PUN	2019	2020	2021	2022	2023
Residents	2,688.84	2,717.01	2,651.59	2,610.05	2,633.41
Resident loss	(136.75)	(157.40)	(166.11)	(164.56)	(185.42)
Nonresident gain	579.94	606.48	571.74	587.26	597.57
Total adjusted PUN	3,132.03	3,166.09	3,057.22	3,032.75	3,045.56

Resident ADM and Pupil Units

Adjusted ADM and Adjusted PUN



*estimate

General Fund Budget and Actual

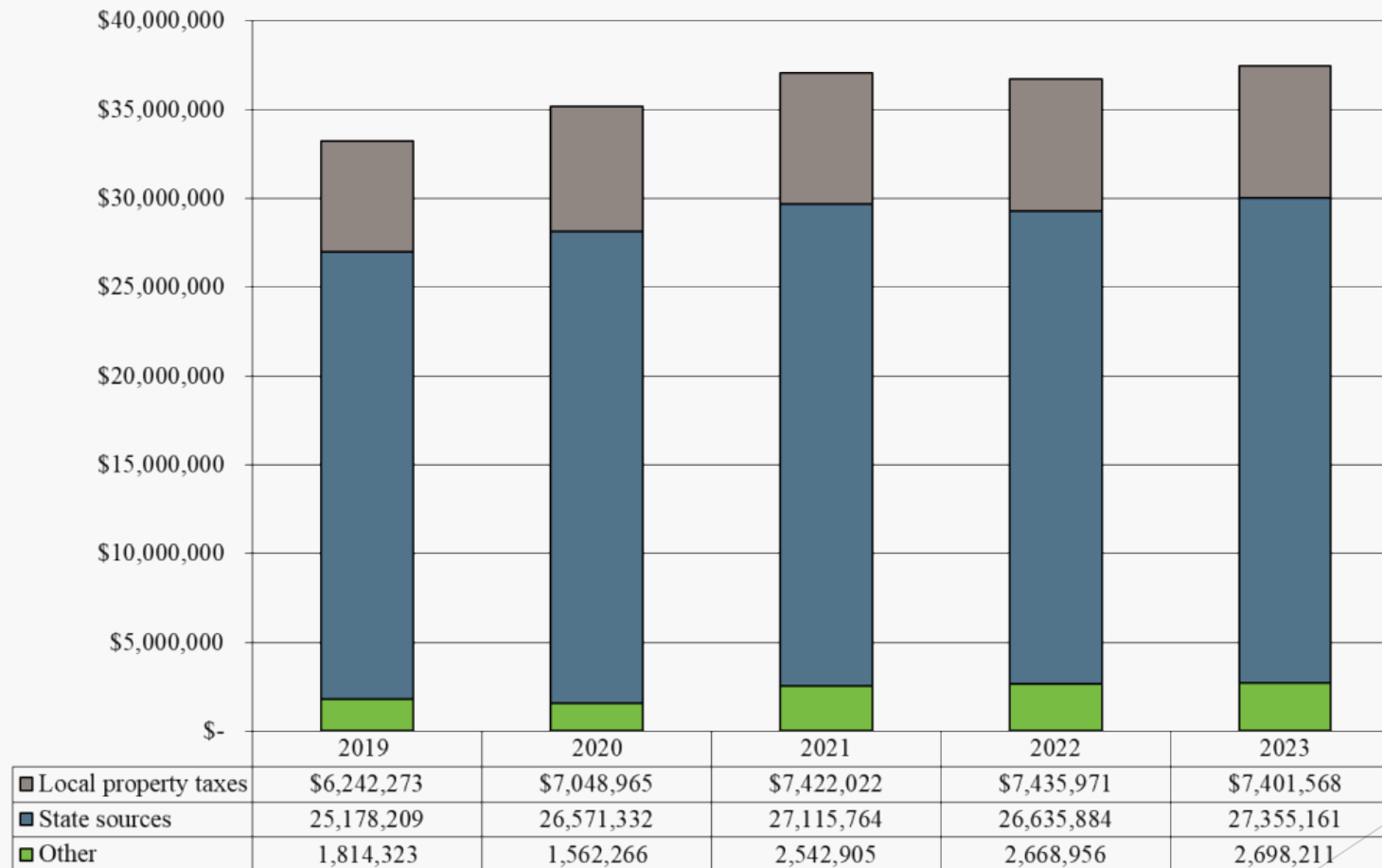
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues				
Local property taxes	\$ 7,467,601	\$ 7,467,601	\$ 7,401,568	\$ (66,033)
State sources	28,277,204	27,489,872	27,355,161	(134,711)
Other	1,409,491	2,211,538	2,698,211	486,673
Total revenues	<u>37,154,296</u>	<u>37,169,011</u>	<u>37,454,940</u>	<u>285,929</u>
Expenditures				
Administration	1,710,085	1,710,085	1,784,603	74,518
District support services	823,882	863,882	767,929	(95,953)
Elementary and secondary regular instruction	18,392,285	18,222,584	18,072,137	(150,447)
Vocational education instruction	46,900	46,900	153,813	106,913
Special education instruction	6,743,524	6,743,524	6,708,932	(34,592)
Instructional support services	2,317,751	2,371,379	2,430,259	58,880
Pupil support services	2,737,082	3,262,924	3,292,767	29,843
Sites and buildings	3,893,029	3,893,029	4,100,605	207,576
Debt service, fiscal, and other fixed costs	525,621	525,621	593,275	67,654
Total expenditures	<u>37,190,159</u>	<u>37,639,928</u>	<u>37,904,320</u>	<u>264,392</u>
Excess of revenues over (under) expenditures	(35,863)	(470,917)	(449,380)	21,537
Net Other Financing Sources (Uses)				
Total other financing sources (uses)	<u>50,000</u>	<u>60,000</u>	<u>1,716,973</u>	<u>1,656,973</u>
Net change in fund balances	<u>\$ 14,137</u>	<u>\$ (410,917)</u>	<u>\$ 1,267,593</u>	<u>\$ 1,678,510</u>

General Fund Operations

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 33,234,805	\$ 35,182,563	\$ 37,080,691	\$ 36,740,811	\$ 37,454,940
Expenditures	34,503,824	34,347,042	34,967,805	35,984,630	37,904,320
Excess of revenues over (under) expenditures	(1,269,019)	835,521	2,112,886	756,181	(449,380)
Net other financing sources	485,674	45,846	138,829	218,641	1,716,973
Fund balance, July 1	1,245,475	462,130	1,345,218	3,596,933	4,571,755
Change in accounting principle	-	1,721	-	-	-
Fund Balance, June 30	\$ 462,130	\$ 1,345,218	\$ 3,596,933	\$ 4,571,755	\$ 5,839,348

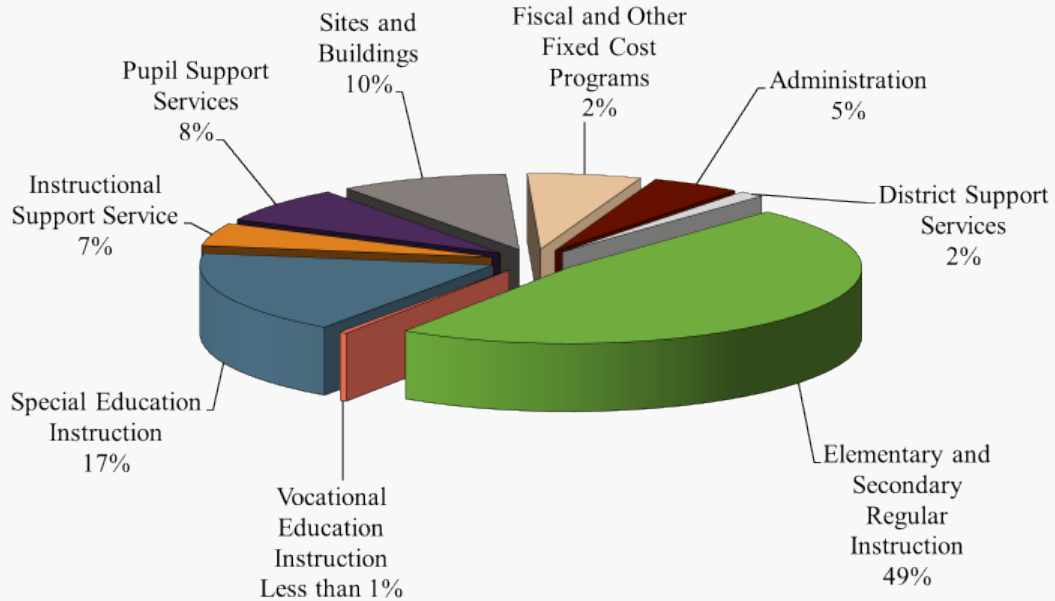
Components	2019	2020	2021	2022	2023
Nonspendable	\$ 194,665	\$ 447,816	\$ 238,988	\$ 536,706	\$ 820,266
Restricted/reserved for*					
Operating capital	1,648	22,530	37,550	77,970	1,453,976
Long-term facilities maintenance	(64,072)	1,250	20,592	89,421	162,548
Student Activities	-	89,608	97,733	157,481	124,362
Scholarships	-	3,721	3,471	6,811	5,561
Assigned for					
Building level activity	153,912	115,864	116,890	142,739	196,720
Unassigned	175,977	664,429	3,081,709	3,560,627	3,075,915
Total	\$ 462,130	\$ 1,345,218	\$ 3,596,933	\$ 4,571,755	\$ 5,839,348

General Fund Sources of Revenue

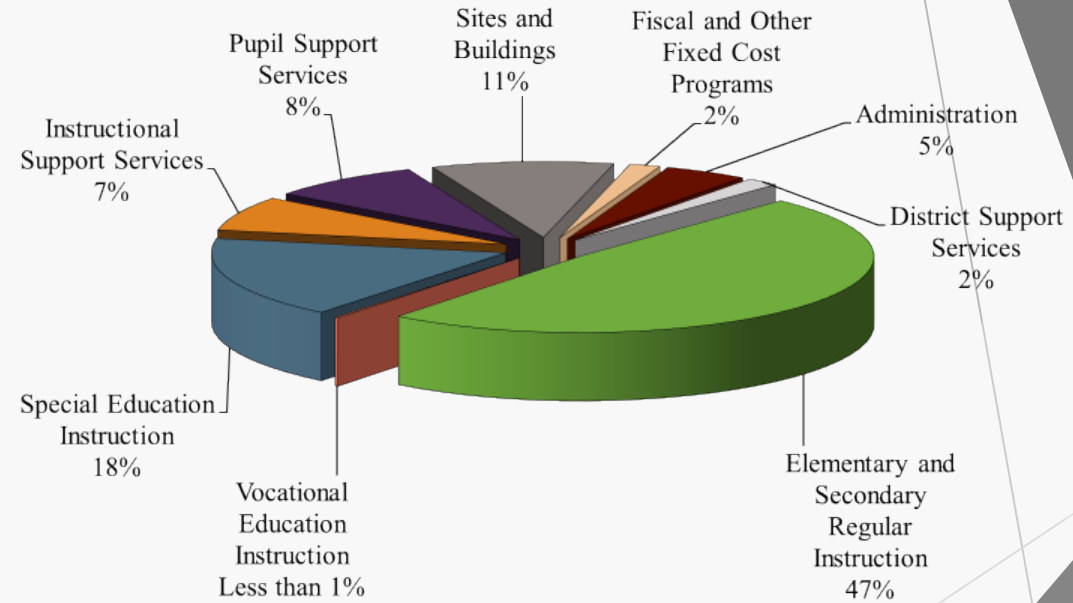


General Fund Expenditures

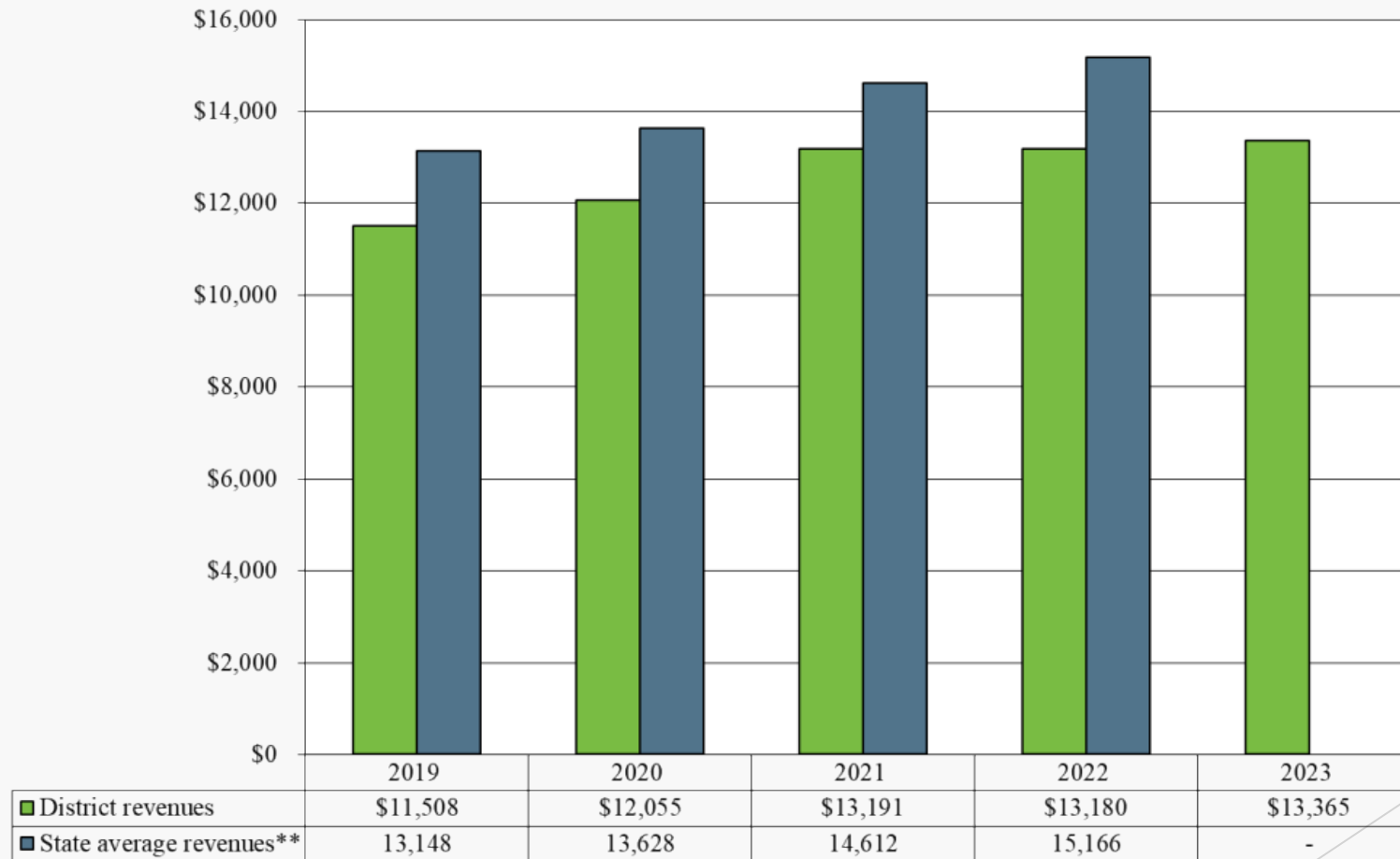
2023 General Fund Expenditures \$37,904,320



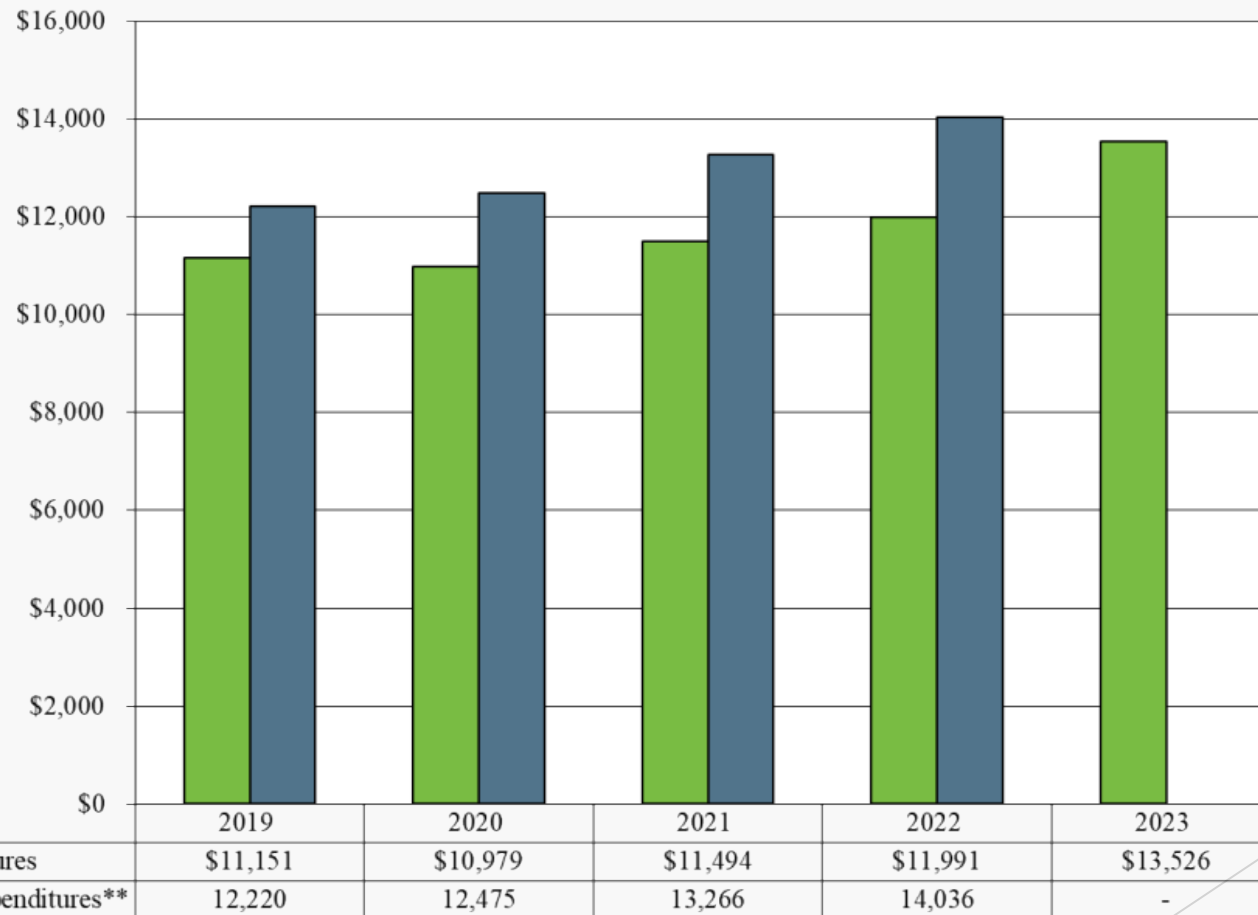
2022 General Fund Expenditures \$35,984,630



General Fund Revenues Per ADM Served



General Fund Expenditures Per ADM Served



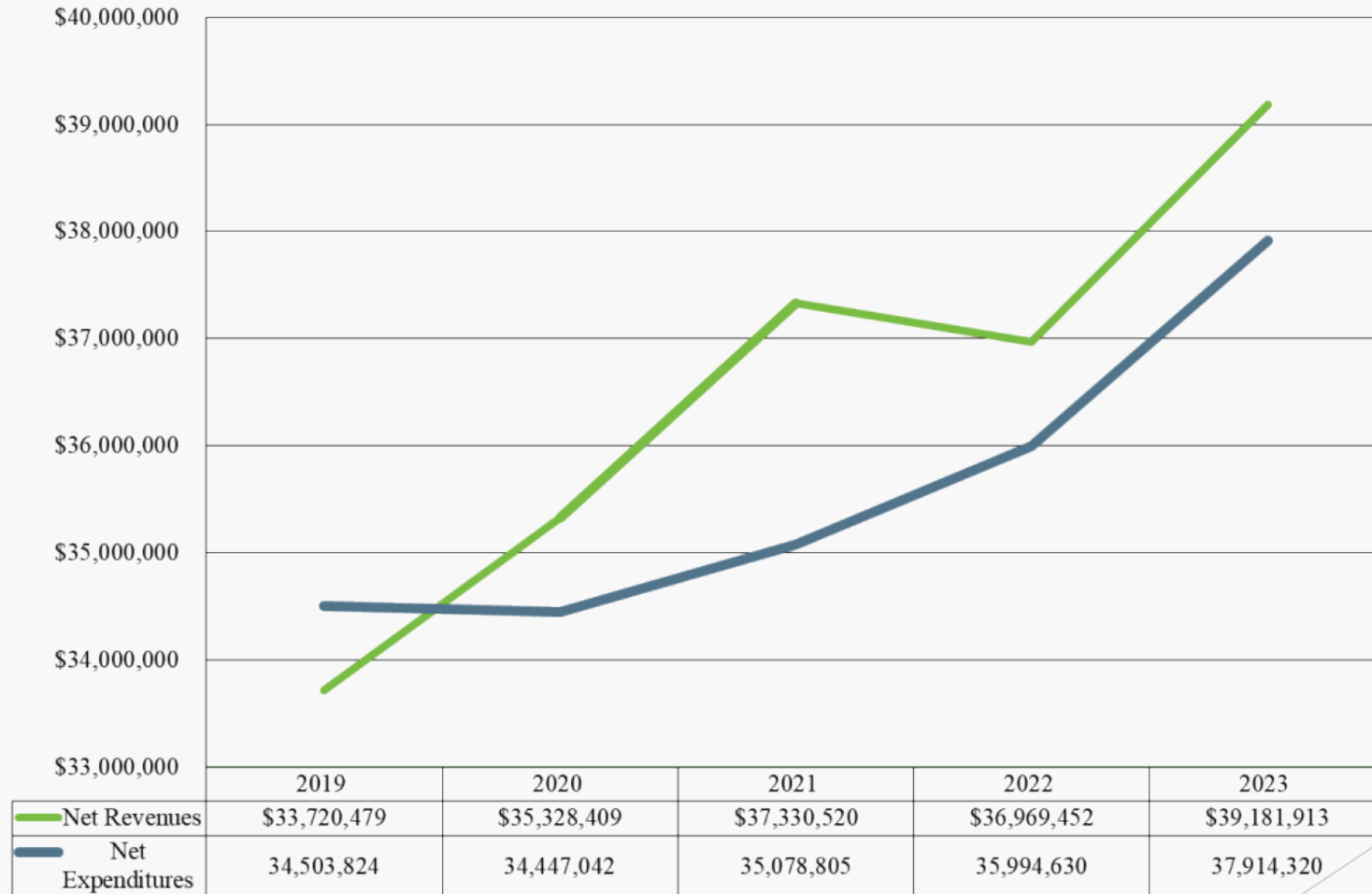
General Fund

Expenditures by Program and General Fund Operations

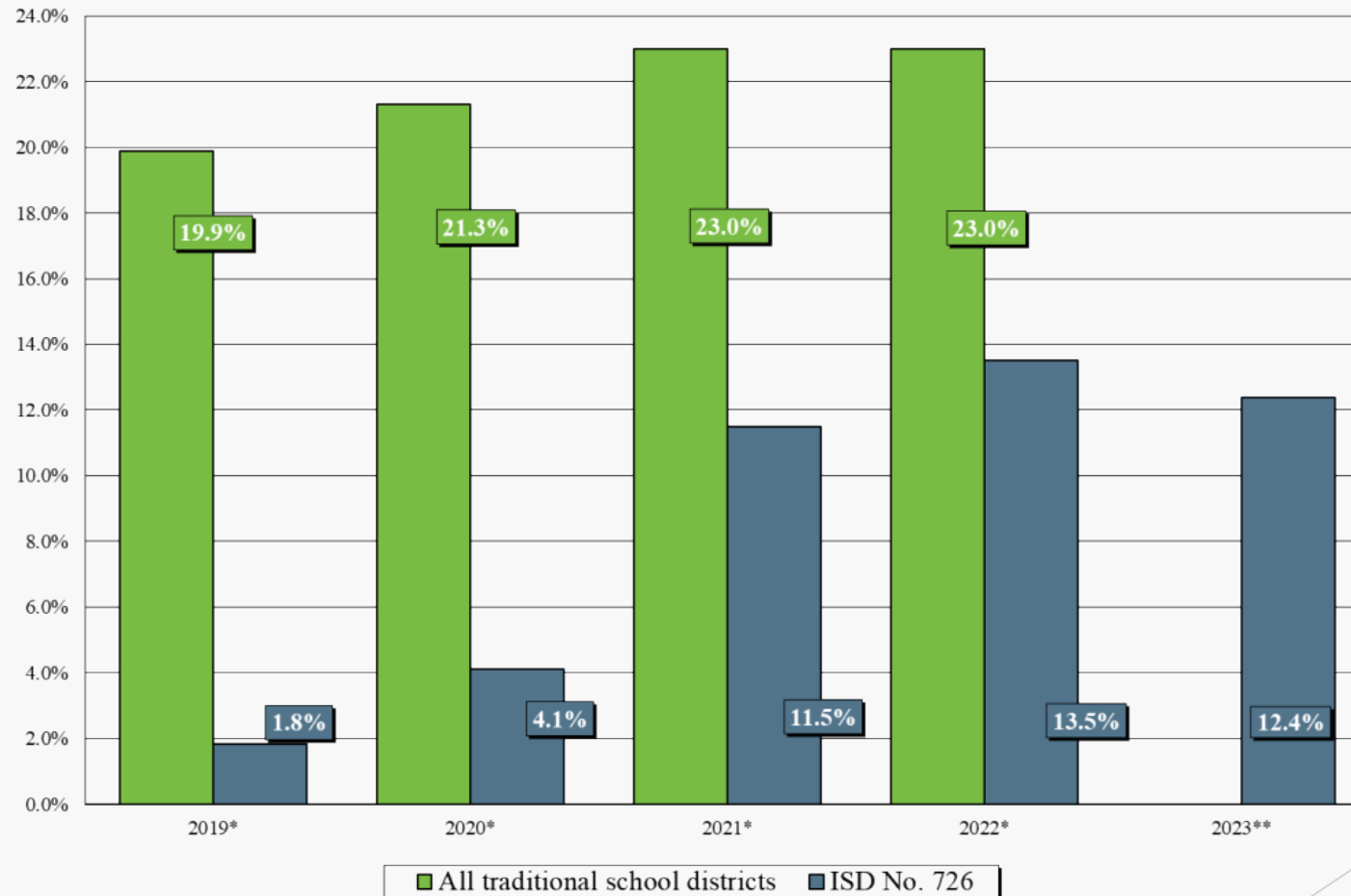
	District	State	District	State
	2022**	Average 2022**	2023*	Average 2023*
District and School Administration	7.1%	8.7%	6.3%	N/A
Regular Instruction***	48.6%	43.1%	47.4%	N/A
Vocational instruction	0.2%	1.3%	0.4%	N/A
Special education instruction	17.4%	18.3%	17.7%	N/A
Instructional support services	5.7%	5.3%	4.9%	N/A
Pupil support services****	7.3%	9.6%	8.1%	N/A
Sites, buildings, and equipment	7.4%	7.4%	9.7%	N/A
Capital outlay	6.5%	6.5%	5.5%	N/A
Total	100.0%	100.0%	100.0%	N/A

General Fund

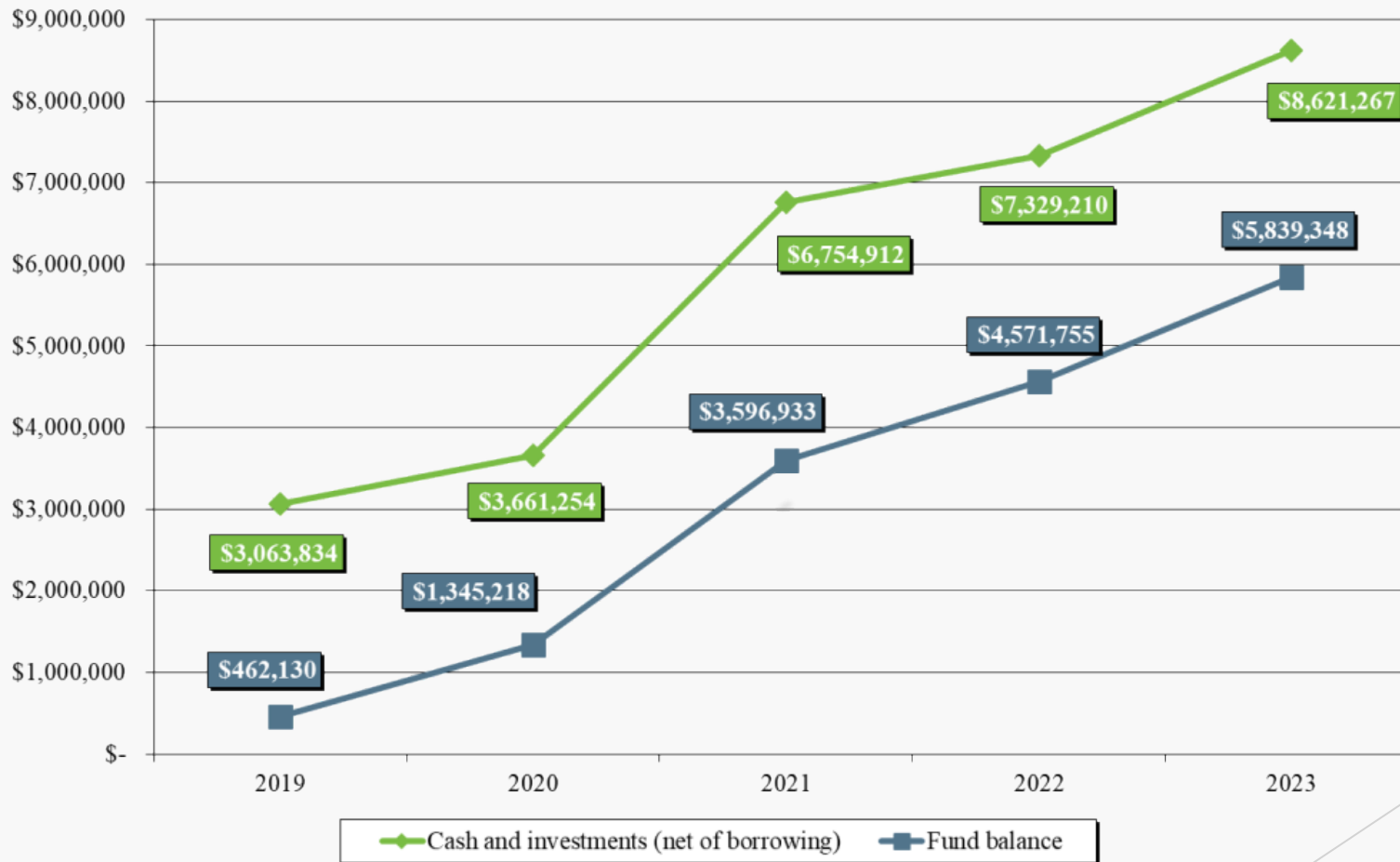
Net Revenues and Expenditures



General Fund Expenditures of Fund Balance



General Fund Operations Financial Position



Food Service Fund Operations

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 1,517,153	\$ 1,533,416	\$ 2,078,853	\$ 2,775,538	\$ 2,046,137
Expenditures	1,476,030	1,470,741	1,649,404	2,044,357	2,217,824
Excess of revenues over (under) expenditures	41,123	62,675	429,449	731,181	(171,687)
Fund balance, July 1	14,614	55,737	118,412	547,861	1,279,042
Fund Balance, June 30	\$ 55,737	\$ 118,412	\$ 547,861	\$ 1,279,042	\$ 1,107,355

Community Service Fund

Operations

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 1,325,962	\$ 1,258,603	\$ 1,355,510	\$ 1,592,931	\$ 1,661,919
Expenditures	1,471,172	1,311,818	1,385,024	1,616,519	1,757,800
Excess of revenues under expenditures	(145,210)	(53,215)	(29,514)	(23,588)	(95,881)
Transfer in	-	100,000	111,000	10,000	10,000
Fund balance, July 1	276,511	131,301	178,086	259,572	245,984
Fund Balance, June 30	\$ 131,301	\$ 178,086	\$ 259,572	\$ 245,984	\$ 160,103

Components	2019	2020	2021	2022	2023
Nonspendable	\$ 8,781	\$ 9,840	\$ 8,833	\$ 12,738	\$ 10,674
Restricted/reserved for					
Community Education*	(7,917)	8,555	25,549	(6,880)	(80,978)
Early Childhood and Family Education	113,464	150,717	185,376	210,906	251,988
School Readiness	16,540	5,833	35,852	20,884	(30,726)
Community Service	433	3,141	3,962	8,336	9,145
Fund Balance, June 30	\$ 131,301	\$ 178,086	\$ 259,572	\$ 245,984	\$ 160,103

Questions?

Nancy Schulzetenberg

320-251-7010

Nancy.Schulzetenberg@berganKDV.com



DO
MORE.



THANK
LET'S DO MORE, TOGETHER.
YOU

BerganKDV is a leading professional services firm with a contagious culture; where growth is fostered and making a difference means something. Our values drive our decisions, and our passion is empowering people and creating a wow experience for our clients.

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...

DO MORE.



berganKDV
bergankdv.com | #starthere

**Independent School District No. 726
Becker, Minnesota**

Communications Letter

June 30, 2023



Independent School District No. 726
Table of Contents

Report on Matters Identified as a Result of the Audit of the Basic Financial Statements	1
Significant Deficiency	3
Required Communication	4
Financial Analysis	9
Legislative Summary	21
Emerging Issues	25

Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

To the School Board and Management
Independent School District No. 726
Becker, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 726, Becker, Minnesota, as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

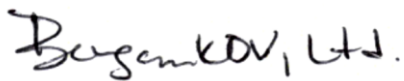
- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiency identified is stated within this letter.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated November 20, 2023, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the School Board and management and others within the Entity and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

A handwritten signature in black ink that reads "BergankDV, LTD." The signature is written in a cursive, slightly slanted style.

St. Cloud, Minnesota
November 20, 2023

Independent School District No. 726 Significant Deficiency

Lack of Segregation of Accounting Duties

The District has a lack of segregation of accounting duties due to a limited number of office employees. Segregation of accounting duties related to four key areas: initiation/authorization, processing/recording, reconciling/reporting of financial data, and custody of assets. The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements. This lack of segregation can be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- The Payroll Clerk records and processes all payroll transactions, has access to the electronic signature file, runs all checks, and stuffs envelopes.
- The Finance Assistant enters purchase orders and processes received invoices for payment.
- The Director of Business Services has access to all areas of the accounting system and the ability to make journal entries, while performing some initiation and reconciliation duties.

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

We recommend segregation or independent review be implemented whenever practical and cost effective.

Independent School District No. 726 Required Communication

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information the District as of and for the year ended June 30, 2023. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

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

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

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

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

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*

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

Independent School District No. 726 Required Communication

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Risk of misappropriation of assets. If duties cannot be appropriately segregated within the accounting and finance department, there is a risk of unauthorized disbursements through payroll being made from the District.
- Lack of segregation of duties. If duties cannot be appropriately segregated within the accounting and finance department, there is a risk of improper recording of year-end adjustments that can impact fund balance.
- Misappropriation of assets and management override of controls through the journal entry process.
- Improper revenue recognition specific to state aids. Revenue recognition is considered a fraud risk on substantially all engagements as it is generally the largest line item impacting a district's operating results.
- Risk of noncompliant federal expenditures including transfers of the federal program funds.

Independent School District No. 726 Required Communication

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Depreciation – The District is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

Expense Allocation – The District is currently allocating certain costs among the programs and supporting services benefited. The costs are allocated based on management's estimates.

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

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

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

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

Financial Statement Disclosures

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

**Independent School District No. 726
Required Communication**

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

We identified uncorrected misstatements of the basic financial statements in the areas listed below. Management has determined their effects are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole.

- Subscription assets and related liabilities are not recorded.
- Investment earnings are understated due to unrecorded change in market value.

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

Disagreements with Management

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

Representations Requested from Management

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

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Independent School District No. 726
Required Communication

Other Information Included in Annual Reports

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

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

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

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

**Independent School District No. 726
Financial Analysis**

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

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this letter. The last section of this report, which contains a summary of legislative changes affecting school districts, gives an indication of how complicated the funding system is. The following section provides some state-wide funding and financial trend information.

Average Daily Membership and Pupil Units

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

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

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

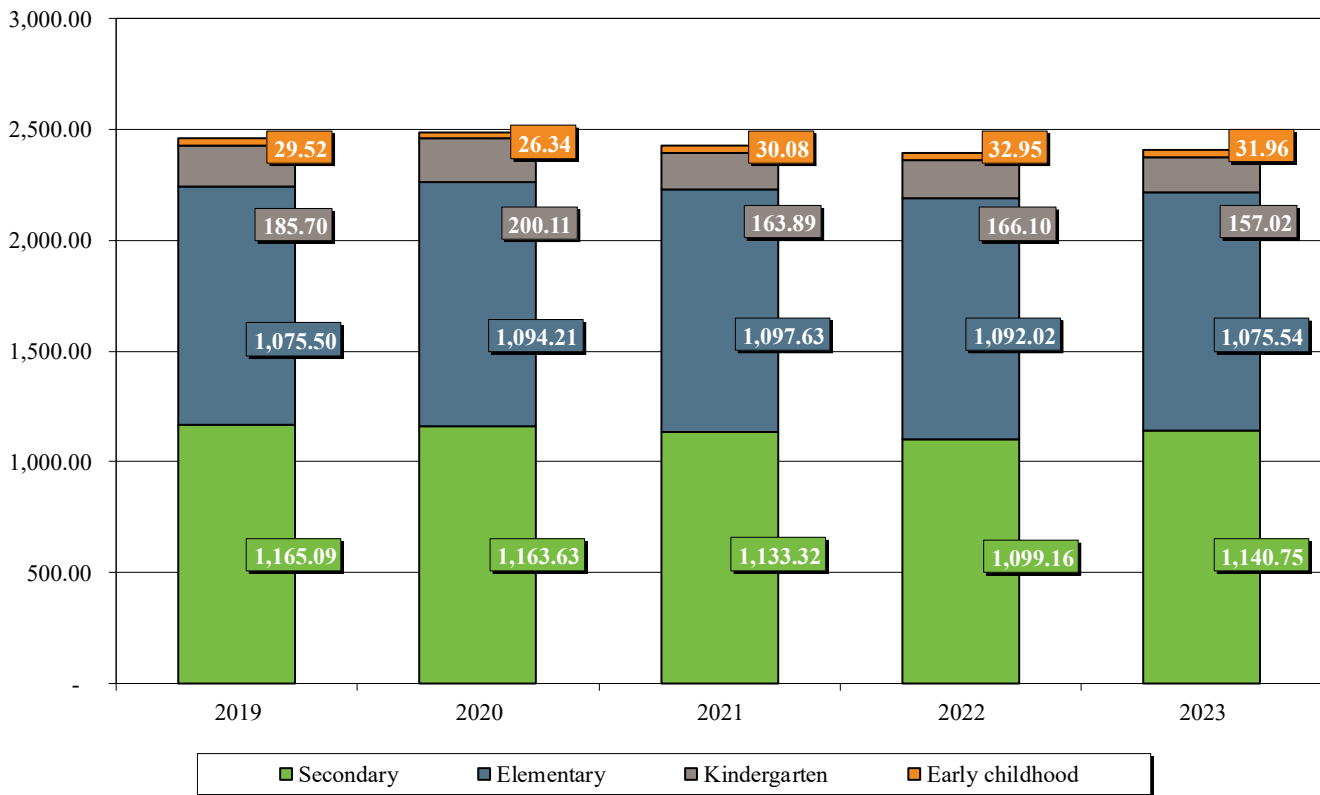
Independent School District No. 726 Financial Analysis

Average Daily Membership and Pupil Units (Continued)

The following summarizes resident and adjusted ADM of the District over the past five years ended June 30:

ADM	2019	2020	2021	2022	2023
Early childhood	29.52	26.34	30.08	32.95	31.96
Kindergarten	185.70	200.11	163.89	166.10	157.02
Elementary	1,075.50	1,094.21	1,097.63	1,092.02	1,075.54
Secondary	1,165.09	1,163.63	1,133.32	1,099.16	1,140.75
Total resident ADM	2,455.81	2,484.29	2,424.92	2,390.23	2,405.27
Total adjusted ADM	2,866.46	2,897.25	2,798.19	2,777.34	2,784.76

Students (Average Daily Membership)



* Estimate

The table and graph above illustrate the change in resident ADM. The District experienced an increase in 2023 of approximately 15 resident ADM based on 2023 estimates.

Independent School District No. 726 Financial Analysis

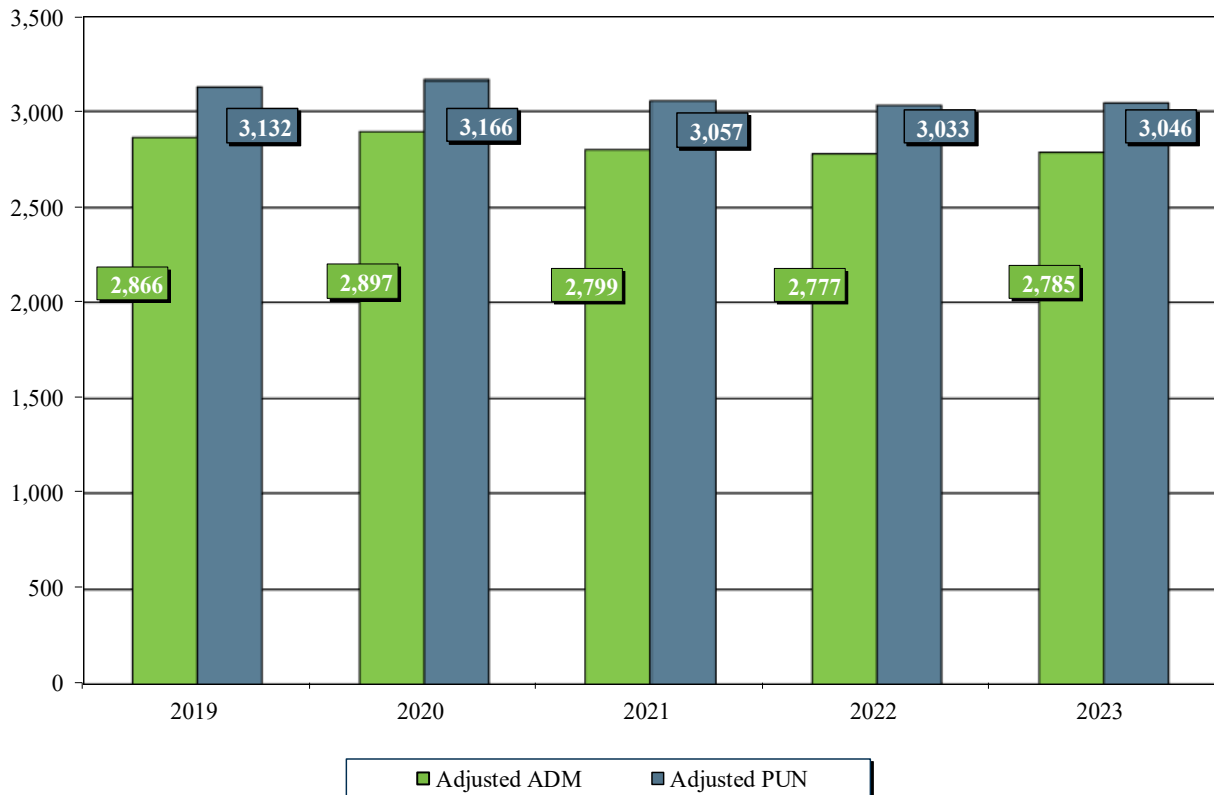
Resident ADM and Pupil Units

	Pupil Units Weighting					
	Early Childhood	Handicapped Kindergarten	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
2019-2023	1.000	1.000	1.000	1.000	1.000	1.200

The table and graph below convert the resident ADM into adjusted pupil unit numbers (PUN) for the past five years, taking into consideration the above weighting factors and open enrollment. Since the majority of state aid is dependent on student counts, the change in students has a significant impact on the budget. Adjusted PUN increased approximately 13 students for 2023.

Adjusted PUN	2019	2020	2021	2022	2023
Residents	2,688.84	2,717.01	2,651.59	2,610.05	2,633.41
Resident loss	(136.75)	(157.40)	(166.11)	(164.56)	(185.42)
Nonresident gain	579.94	606.48	571.74	587.26	597.57
Total adjusted PUN	3,132.03	3,166.09	3,057.22	3,032.75	3,045.56

Adjusted ADM and Adjusted PUN



* Estimate

Independent School District No. 726
Financial Analysis

General Fund Budget and Actual

The graph below outlines the District's final budget and actual results for the General Fund. The District initially approved a budget anticipating expenditures would exceed revenues by \$35,863. This was modified in June 2023, increasing expenditures by \$450,000. As of June 30, 2023, actual revenues and other financing sources exceeded actual expenditures and other financing uses by \$1,267,593.

Total General Fund revenues came in 0.8% over final budgeted amounts. The largest budget variance was other sources of revenue which were over budget primarily due to interest revenue being higher than anticipated.

Overall, expenditures were 0.7% over budget due to expenditures for salaries and benefits coming in higher than budgeted.

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues				
Local property taxes	\$ 7,467,601	\$ 7,467,601	\$ 7,401,568	\$ (66,033)
State sources	28,277,204	27,489,872	27,355,161	(134,711)
Other	1,409,491	2,211,538	2,698,211	486,673
Total revenues	<u>37,154,296</u>	<u>37,169,011</u>	<u>37,454,940</u>	<u>285,929</u>
Expenditures				
Administration	1,710,085	1,710,085	1,784,603	74,518
District support services	823,882	863,882	767,929	(95,953)
Elementary and secondary regular instruction	18,392,285	18,222,584	18,072,137	(150,447)
Vocational education instruction	46,900	46,900	153,813	106,913
Special education instruction	6,743,524	6,743,524	6,708,932	(34,592)
Instructional support services	2,317,751	2,371,379	2,430,259	58,880
Pupil support services	2,737,082	3,262,924	3,292,767	29,843
Sites and buildings	3,893,029	3,893,029	4,100,605	207,576
Debt service, fiscal, and other fixed costs	525,621	525,621	593,275	67,654
Total expenditures	<u>37,190,159</u>	<u>37,639,928</u>	<u>37,904,320</u>	<u>264,392</u>
Excess of revenues over (under) expenditures	(35,863)	(470,917)	(449,380)	21,537
Net Other Financing Sources (Uses)				
Total other financing sources (uses)	<u>50,000</u>	<u>60,000</u>	<u>1,716,973</u>	<u>1,656,973</u>
Net change in fund balances	<u>\$ 14,137</u>	<u>\$ (410,917)</u>	<u>\$ 1,267,593</u>	<u>\$ 1,678,510</u>

Independent School District No. 726
Financial Analysis

General Fund Operations

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

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 33,234,805	\$ 35,182,563	\$ 37,080,691	\$ 36,740,811	\$ 37,454,940
Expenditures	34,503,824	34,347,042	34,967,805	35,984,630	37,904,320
Excess of revenues over (under) expenditures	(1,269,019)	835,521	2,112,886	756,181	(449,380)
Net other financing sources	485,674	45,846	138,829	218,641	1,716,973
Fund balance, July 1	1,245,475	462,130	1,345,218	3,596,933	4,571,755
Change in accounting principle	-	1,721	-	-	-
Fund Balance, June 30	\$ 462,130	\$ 1,345,218	\$ 3,596,933	\$ 4,571,755	\$ 5,839,348

Components	2019	2020	2021	2022	2023
Nonspendable	\$ 194,665	\$ 447,816	\$ 238,988	\$ 536,706	\$ 820,266
Restricted/reserved for*					
Operating capital	1,648	22,530	37,550	77,970	1,453,976
Long-term facilities maintenance	(64,072)	1,250	20,592	89,421	162,548
Student Activities	-	89,608	97,733	157,481	124,362
Scholarships	-	3,721	3,471	6,811	5,561
Assigned for					
Building level activity	153,912	115,864	116,890	142,739	196,720
Unassigned	175,977	664,429	3,081,709	3,560,627	3,075,915
Total	\$ 462,130	\$ 1,345,218	\$ 3,596,933	\$ 4,571,755	\$ 5,839,348

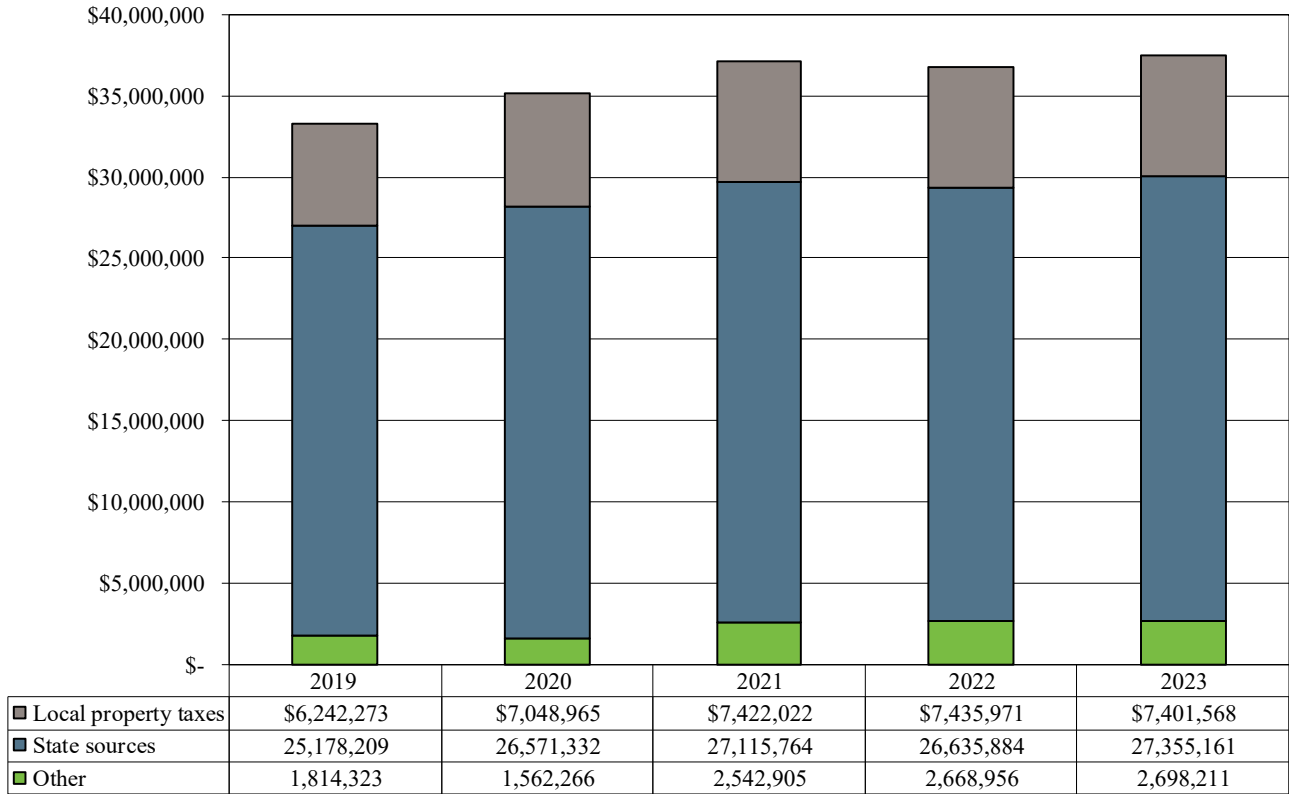
* Deficit amounts are reported as unassigned fund balance on the Balance Sheet.

The District has a minimum unassigned fund balance goal of one month, or 8% of the annual budget. As of June 30, 2023, the District had approximately 8.2% of the annual budget (based on year 2023 budget levels) in unassigned fund balance.

**Independent School District No. 726
Financial Analysis**

General Fund Sources of Revenue

General Fund Sources of Revenue



Total General Fund revenues increased \$714,129, or 1.9%, from 2022.

State revenue, which makes up the largest percentage of the District's revenue, increased \$719,277 due to an increase in general education aid, due in the increase in the formula allowance and an increase in students served, and an increase in special education aid.

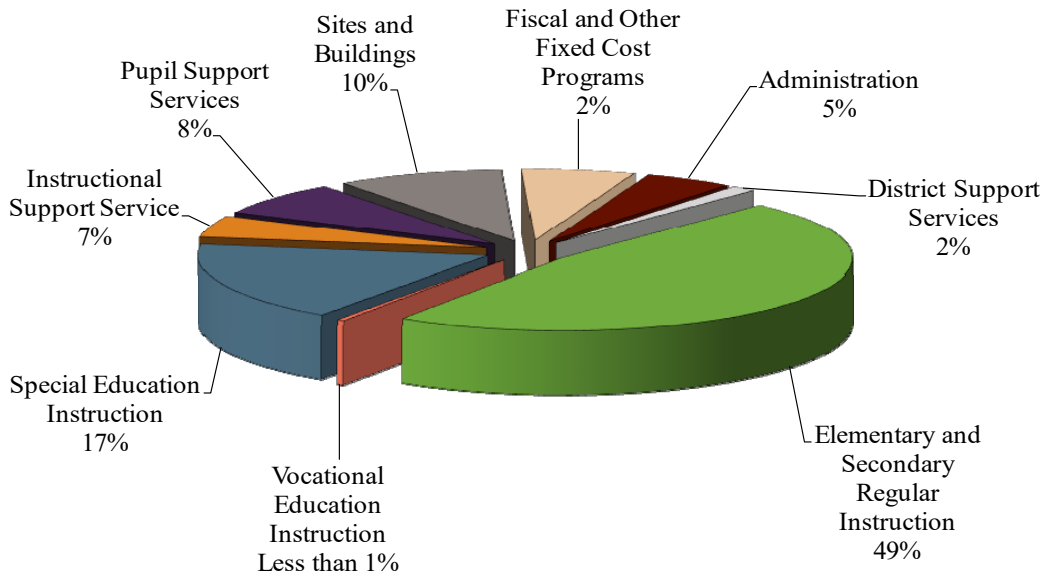
Revenues from local property taxes and federal sources were fairly consistent with the prior year.

Independent School District No. 726 Financial Analysis

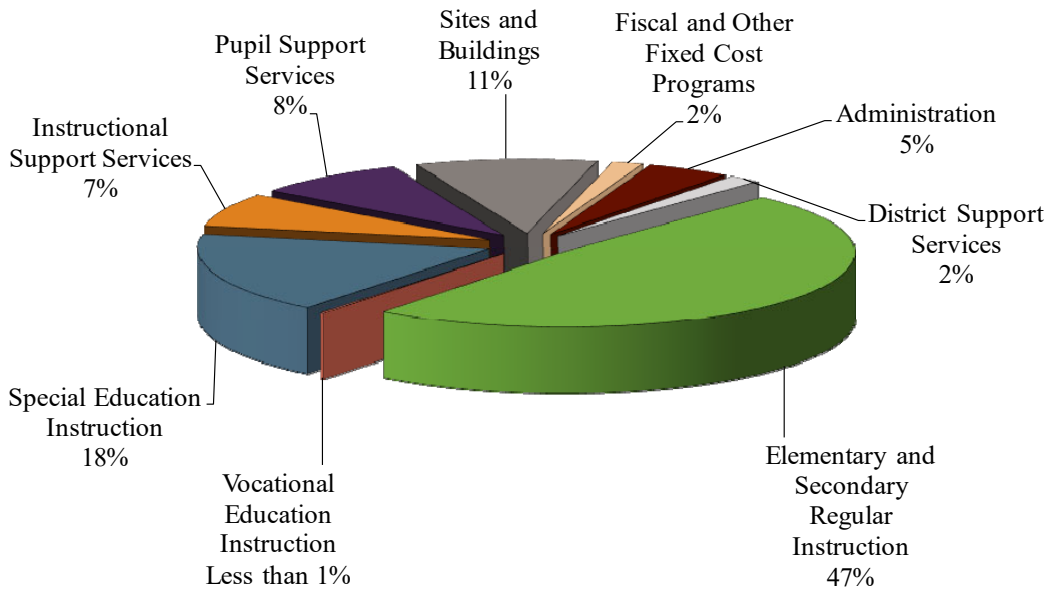
General Fund Expenditures

The following charts outline a comparison of General Fund expenditures for the past two years.

2023 General Fund Expenditures \$37,904,320



2022 General Fund Expenditures \$35,984,630

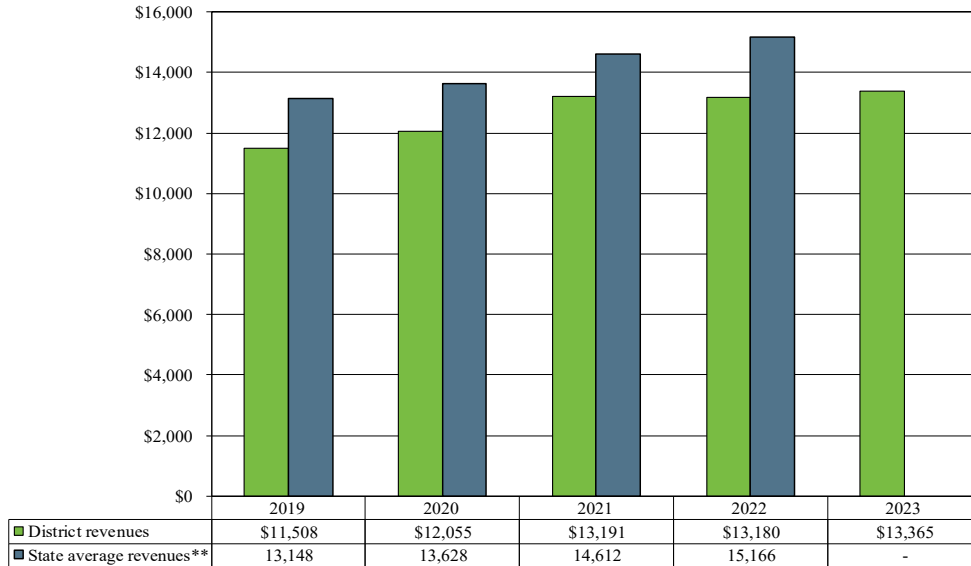


Compared to the prior year, 2023 expenditures increased \$1,919,690, or 5.3%. Regular instruction expenditures increased primarily due to increases in wages and benefits.

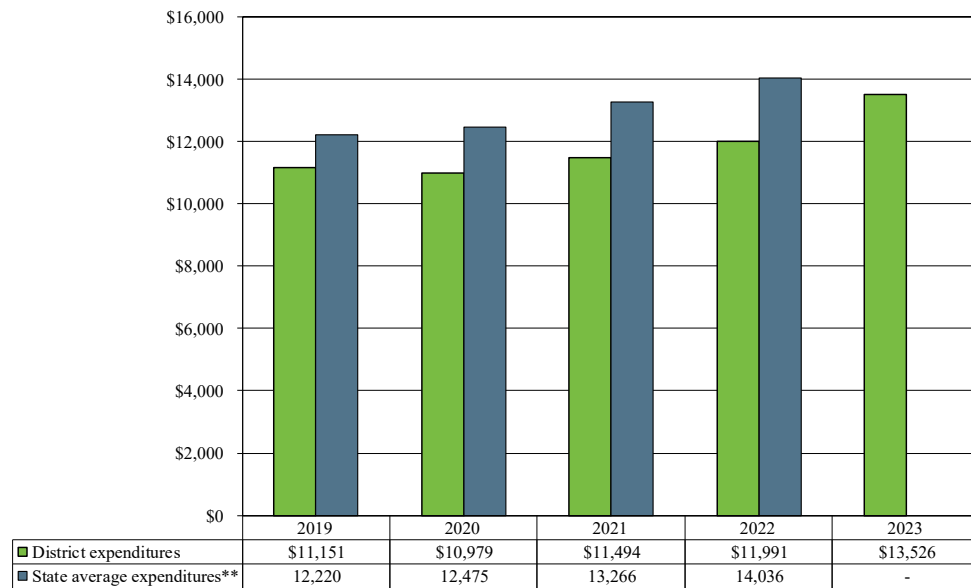
Independent School District No. 726 Financial Analysis

General Fund Revenues and Expenditures Per ADM Served

Revenues Per ADM Served



Expenditures Per ADM Served



* Estimate

** State averages obtained from the Minnesota Department of Education's (MDE) publication *School District Profiles*. Amounts for 2023 are not yet available.

The District's General Fund operating expenditures and revenues per ADM served have been overall increasing, although consistently less than the state averages.

Independent School District No. 726 Financial Analysis

General Fund Expenditures by Program and General Fund Operations

District and state expenditures by program are shown below as a percentage of the total spent.

	District	State	District	State
	2022**	Average 2022**	2023*	Average 2023*
District and School Administration	7.1%	8.7%	6.3%	N/A
Regular Instruction***	48.6%	43.1%	47.4%	N/A
Vocational instruction	0.2%	1.3%	0.4%	N/A
Special education instruction	17.4%	18.3%	17.7%	N/A
Instructional support services	5.7%	5.3%	4.9%	N/A
Pupil support services****	7.3%	9.6%	8.1%	N/A
Sites, buildings, and equipment	7.4%	7.4%	9.7%	N/A
Capital outlay	6.5%	6.5%	5.5%	N/A
Total	100.0%	100.0%	100.0%	N/A

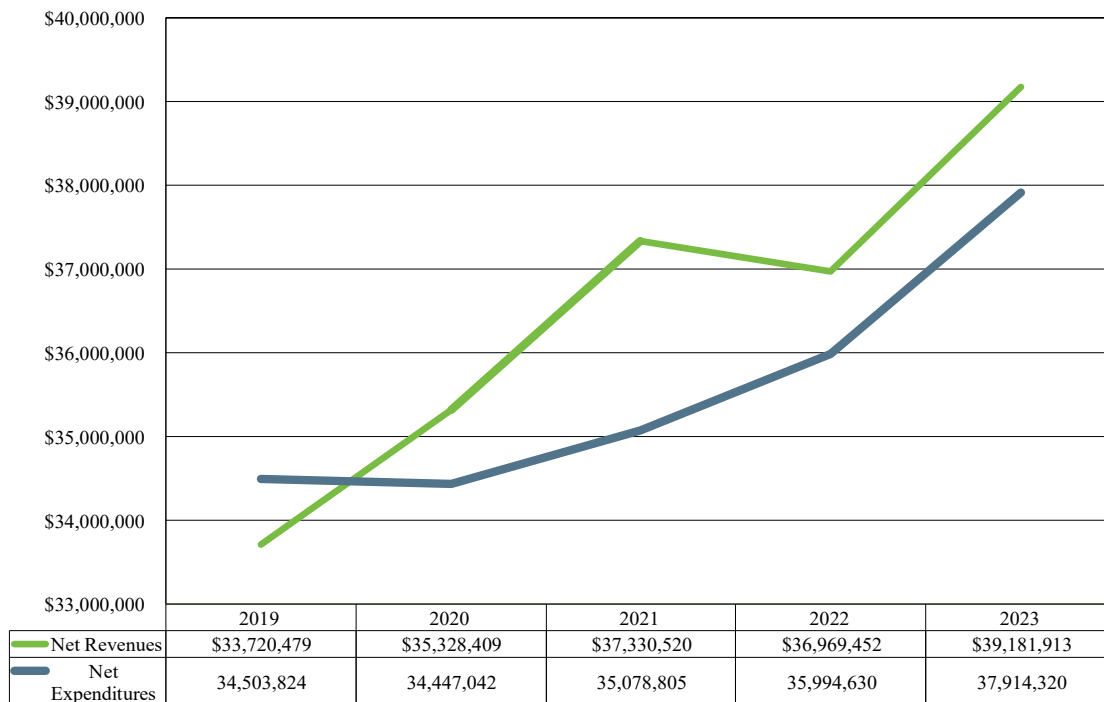
* Estimate

** State averages obtained from the Minnesota Department of Education's (MDE) publication *School District Profiles*. Amounts for 2023 are not yet available.

*** Includes student activities and athletics.

**** Includes transportation.

General Fund Net Revenues and Expenditures



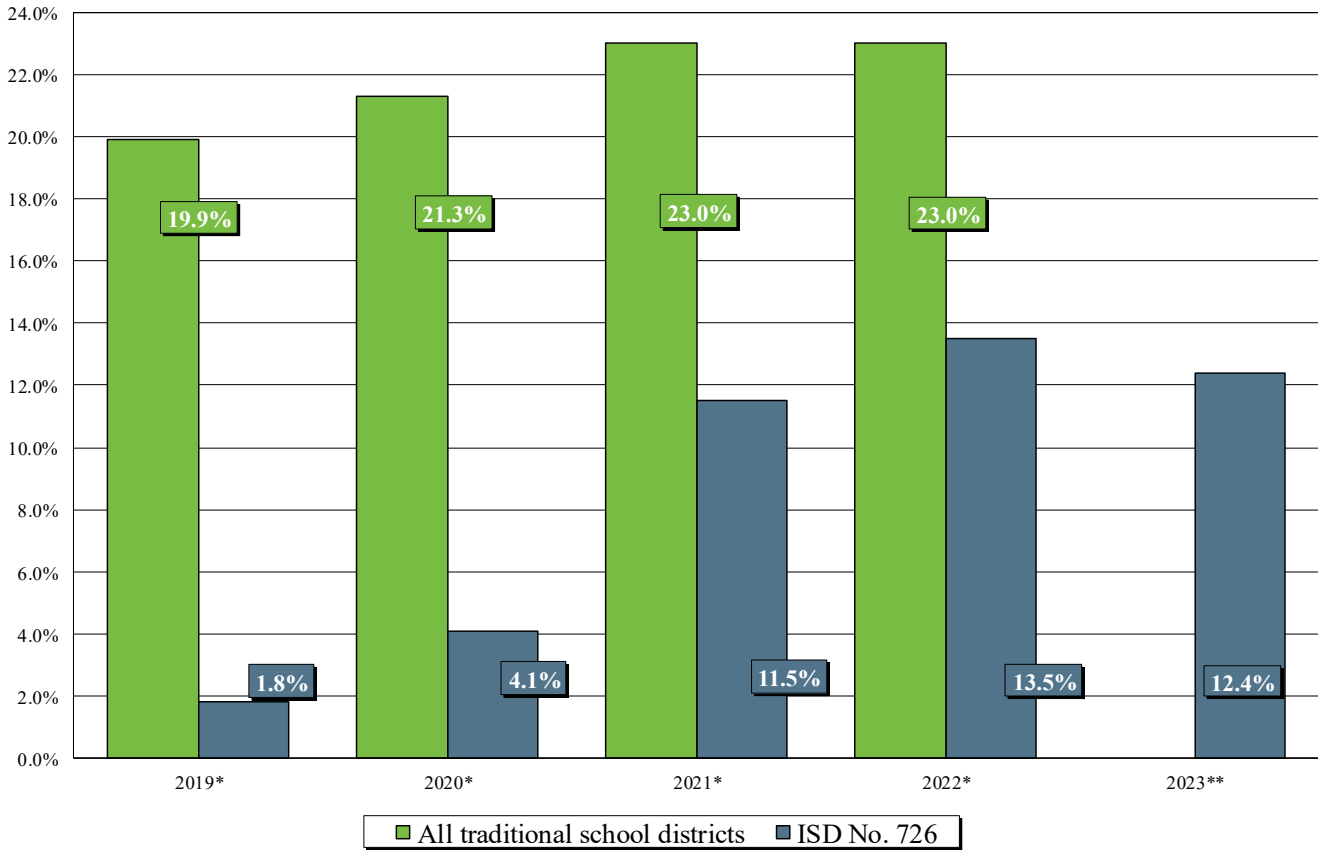
While expenditures and other financing uses increased \$1,919,690 and revenues and other financing sources decreased \$2,212,461 from the prior year, net revenues exceeded net expenditures again in 2023.

Independent School District No. 726 Financial Analysis

General Fund Financial Health

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

General Fund Expenditures of Fund Balance



* Information was obtained from the MDE web site report *Fiscal Year 2013-2022 General Fund Unreserved Balance*. 2023 information is not available.

** Estimate

The calculations above reflect the unassigned, assigned, committed and nonspendable fund balances of the General Fund and the corresponding expenditures, which is the same method the state uses for the statutory operating debt (SOD) calculation.

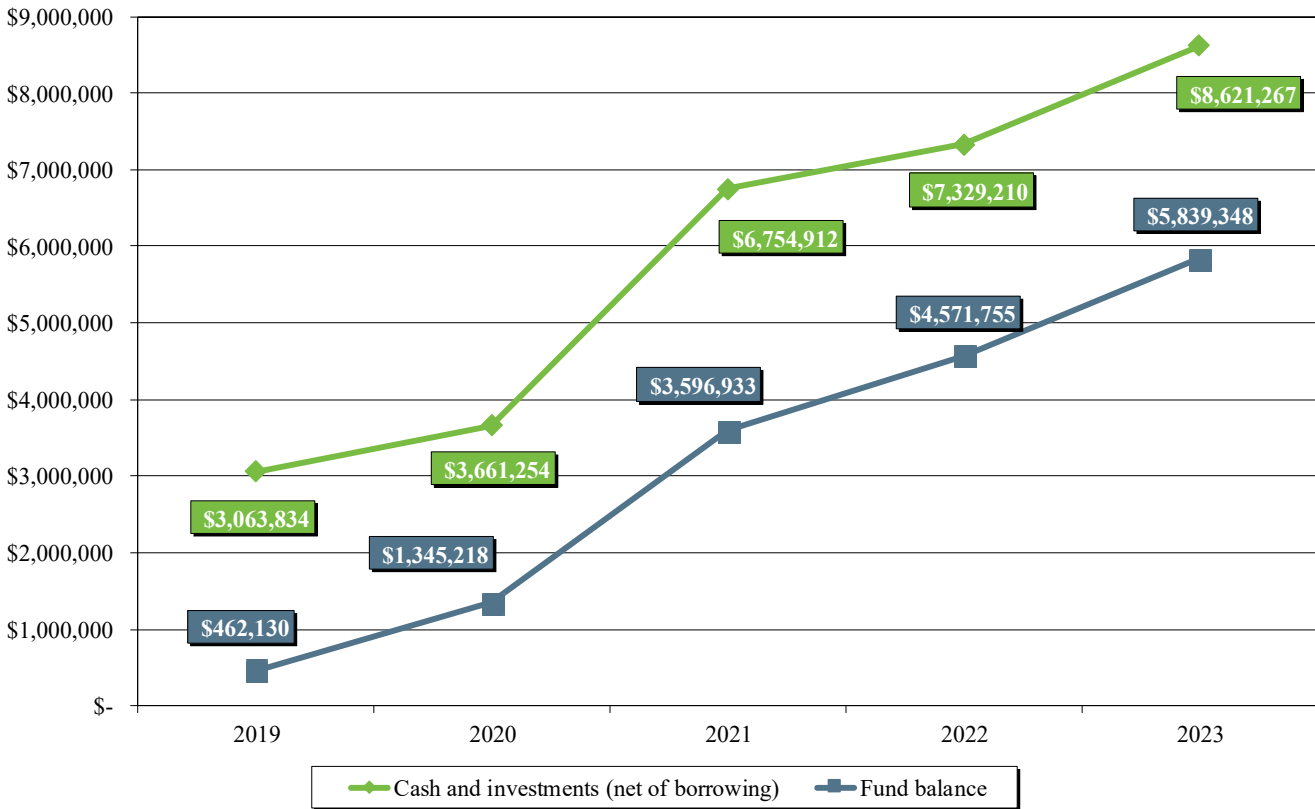
The District's percentage has been consistently below state averages but did increase from 13.5% in 2022 to 12.4% in 2023.

Independent School District No. 726 Financial Analysis

General Fund Operations

The graph below charts cash and investments (net of borrowing) for the General Fund versus the total fund balance for the General Fund.

General Fund Financial Position



The General Fund's cash and investments balance significantly exceeds the fund balance due to the large amount of salaries and benefits payable primarily related to July and August teacher payrolls and property taxes received prior to being recognized as revenue.

Independent School District No. 726
Financial Analysis

Food Service Fund

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

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 1,517,153	\$ 1,533,416	\$ 2,078,853	\$ 2,775,538	\$ 2,046,137
Expenditures	1,476,030	1,470,741	1,649,404	2,044,357	2,217,824
Excess of revenues over (under) expenditures	41,123	62,675	429,449	731,181	(171,687)
Fund balance, July 1	14,614	55,737	118,412	547,861	1,279,042
Fund Balance, June 30	\$ 55,737	\$ 118,412	\$ 547,861	\$ 1,279,042	\$ 1,107,355

In 2023, fund balance decreased \$171,687. Revenues decreased \$729,401 due to a decrease in the reimbursement rates as all meals were free for all students in 2022. Expenditures increased \$173,467 due to an increase in food costs with an increase in meals served.

Community Service Fund

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

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 1,325,962	\$ 1,258,603	\$ 1,355,510	\$ 1,592,931	\$ 1,661,919
Expenditures	1,471,172	1,311,818	1,385,024	1,616,519	1,757,800
Excess of revenues under expenditures	(145,210)	(53,215)	(29,514)	(23,588)	(95,881)
Transfer in	-	100,000	111,000	10,000	10,000
Fund balance, July 1	276,511	131,301	178,086	259,572	245,984
Fund Balance, June 30	\$ 131,301	\$ 178,086	\$ 259,572	\$ 245,984	\$ 160,103

Components	2019	2020	2021	2022	2023
Nonspendable	\$ 8,781	\$ 9,840	\$ 8,833	\$ 12,738	\$ 10,674
Restricted/reserved for					
Community Education*	(7,917)	8,555	25,549	(6,880)	(80,978)
Early Childhood and Family Education	113,464	150,717	185,376	210,906	251,988
School Readiness	16,540	5,833	35,852	20,884	(30,726)
Community Service	433	3,141	3,962	8,336	9,145
Fund Balance, June 30	\$ 131,301	\$ 178,086	\$ 259,572	\$ 245,984	\$ 160,103

*

In years when deficit, the deficit amount is shown in the unassigned fund balance on the Balance sheet.

In 2023, both revenues and expenditures increased due to classes and programs returning to more typical levels since the pandemic began. The General Fund transferred \$10,000 to offset revenue shortfalls in the early childhood screening program.

Independent School District No. 726 Legislative Summary

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

American Indian Education Aid

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

American Rescue Plan (ARP) Act

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

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

Area Learning Center (ALC) Transportation Aid

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

Basic Alternative Teacher Compensation Aid (Q-Comp)

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

Basic General Education Aid

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

Basic Skills Revenue

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

Building and Cybersecurity

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

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

Independent School District No. 726 Legislative Summary

Compensatory Education Revenue

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

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

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

Gender-Neutral Single-User Restroom Grants

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

Lease Levy Authority

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

Local Optional Revenue

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

Long-term Facilities Maintenance (LTFM) Revenue

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

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

Online Learning Students

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

Operating Referendum

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

Independent School District No. 726 Legislative Summary

Pension Bill and Pension Adjustment Revenue

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

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

School Breakfast Program

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

School Library Aid

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

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

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

Special Education Aids

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

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

Student Support Personnel Revenue

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

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

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

Independent School District No. 726
Legislative Summary

Transportation Sparsity Revenue

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

Unemployment Insurance Aid

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

Voluntary Prekindergarten (VPK)/School Readiness Plus

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

Independent School District No. 726 Emerging Issues

Executive Summary

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

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

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

Implementation Guide No. 2021-1 – Amending Capitalization Requirements

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

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

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

Independent School District No. 726
Emerging Issues

Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*

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

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

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

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

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

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

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

Information provided above was obtained from www.gasb.org.

Independent School District No. 726 Emerging Issues

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences*

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

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

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

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

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

Information provided above was obtained from www.gasb.org.

**Independent School District No. 726
Becker, Minnesota**

Basic Financial Statements

June 30, 2023



Independent School District No. 726
Table of Contents

Board of Education and Administration	1
Independent Auditor's Report	2
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	18
Statement of Activities	19
Fund Financial Statements	
Balance Sheet – Governmental Funds	20
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds	21
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	24
Statement of Net Position – Proprietary Funds	25
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	26
Statement of Cash Flows – Proprietary Funds	27
Notes to Basic Financial Statements	29
Required Supplementary Information	
Schedule of Changes in Total OPEB Liability and Related Ratios	66
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability General Employees Retirement Fund	68
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability TRA Retirement Fund	68
Schedule of District Contributions General Employees Retirement Fund	69
Schedule of District Contributions TRA Retirement Fund	69
Notes to the Required Supplementary Information	70
Supplementary Information	
Combining Balance Sheet – Nonmajor Governmental Funds	78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	79
Uniform Financial Accounting and Reporting Standards Compliance Table	80
Schedule of Expenditures of Federal Awards	81
Notes to the Schedule of Expenditures of Federal Awards	82

**Independent School District No. 726
Table of Contents**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	83
Report on compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	85
Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance	88
Minnesota Legal Compliance	91

**Independent School District No. 726
Board of Education and Administration
June 30, 2023**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Aaron Jurek	Chair	December 31, 2026
Connie Robinson	Vice-Chair	December 31, 2024
Ryan Hubbard	Treasurer	December 31, 2024
Pete Weismann	Clerk	December 31, 2026
Troy Berning	Director	December 31, 2024
Corey Stanger	Director	December 31, 2026
 <u>Administration</u>		
Jeremy Schmidt	Superintendent	
Kevin Januszewski	Director of Business Services	

Independent Auditor's Report

To the School Board
Independent School District No. 726
Becker, Minnesota

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 726, Becker, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 726, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The management of Independent School District No. 726 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BergankDV, Ltd.

St. Cloud, Minnesota
November 20, 2023

Independent School District No. 726 Management's Discussion and Analysis

This section of Independent School District 726, Becker Public Schools' (the "District"), annual financial report presents a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follows this section.

Financial Highlights

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

- Enrollment for the District increased 9 students compared to fiscal year 2022. Projections indicate the District should experience steady enrollment or enrollment growth over the next several years.
- The unassigned fund balance of the General Fund ended at \$3,075,915 on June 30, 2023, as compared to an equivalent balance of \$3,560,627 at June 30, 2022. This is a decrease of \$484,712. Funds assigned for future use by student groups increased by \$53,981 and non-spendable fund balance increased by \$283,560. All of these categories represent funds available for use in future fiscal years and are included in the calculation of unrestricted fund balance; the total change in unrestricted fund balance was a decrease of \$147,171.
- General Fund revenues were over budget by \$285,929 (.8%) while expenditures were over budget by \$264,392 (.7%). The largest difference in expenditures over the budget was the result of more expenditures due to utilities higher than expected.
- Governmental net position increased by 644% compared to June 30, 2022. Page 23 illustrates the reconciliation between the change in fund balance and the change in net position for the District, indicating a \$7,937,540 increase in net position for the current year.

Overview of the Financial Statements

The financial section of the annual report consists of four parts – Independent Auditor's Report, required supplementary information, which includes the management's discussion and analysis (MD&A, this section), the basic financial statements and supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

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

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

Independent School District No. 726 Management's Discussion and Analysis

Overview of the Financial Statements (Continued)

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and deferred outflows of resources, and liabilities, and deferred inflows of resources is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District's activities are shown in one category:

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

Fund Financial Statements

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

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., child nutrition grants).

The District has two kinds of funds:

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

**Independent School District No. 726
Management's Discussion and Analysis**

Overview of the Financial Statements (Continued)

Fund Financial Statements (Continued)

- Proprietary Fund – The Self-Funding Health and Dental Insurance Internal Service fund is used to account for health and dental insurance for District employees.

Financial Analysis of the District as a Whole

The District's combined net position was \$6,704,054 on June 30, 2022. This was an increase of 644% from the prior year (see Table A-1).

**Table A-1
Net Position**

	Governmental Activities		Percentage Change
	2023	2022	
Assets			
Current and other assets	\$ 50,477,197	\$ 63,052,829	-19.9%
Capital and noncurrent assets	68,455,590	49,978,863	37.0%
Total assets	118,932,787	113,031,692	5.2%
Total Deferred Outflows of Resources	9,262,267	9,802,725	-5.5%
Liabilities			
Current liabilities	13,795,851	7,788,219	77.1%
Long-term liabilities	90,036,422	81,991,409	9.8%
Total liabilities	103,832,273	89,779,628	15.7%
Total Deferred Inflows of Resources	17,658,727	34,288,275	-48.5%
Net Position			
Net investment in capital assets	30,068,575	27,142,303	10.8%
Restricted	3,595,144	2,185,768	64.5%
Unrestricted	(26,959,665)	(30,561,557)	11.8%
Total net position	\$ 6,704,054	\$ (1,233,486)	643.5%

**Independent School District No. 726
Management's Discussion and Analysis**

Financial Analysis of the District as a Whole (Continued)

The change in the District's financial position is the product of many factors. Governmental activity changed total net position of the District by \$7,937,540 from June 30, 2022 to June 30, 2023. Current assets decreased by approximately \$13 million. This is largely the result of spending for the building projects approved by voters in November of 2021. The District's net investment in capital assets increased mostly as a result of paying bonds obligations related to the acquisition of assets. Unrestricted net position, increased by \$3.6 million as the result of paying down of OPEB liabilities.

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

	Governmental Activities for the		Total % Change
	Fiscal Year Ended June 30,		
	2023	2022	
Revenues			
Program revenues			
Charges for services	\$ 4,422,124	\$ 2,092,891	111.30%
Operating grants and contributions	8,774,056	10,057,808	-12.80%
Capital grants and contributions	704,156	765,927	-8.10%
General revenues			
Property taxes	11,315,334	10,957,020	3.30%
Unrestricted state aid	21,268,718	20,488,230	3.80%
Investment earnings	1,074,436	(394,516)	-372.30%
Other	119,746	57,543	108.10%
Total revenues	<u>47,678,570</u>	<u>44,024,903</u>	8.30%
Expenses			
Administration	1,539,786	1,626,462	-5.30%
District support services	801,963	608,475	31.80%
Regular instruction	15,127,780	17,149,606	-11.80%
Vocational education instruction	152,500	59,680	155.50%
Special education instruction	6,154,047	6,079,088	1.20%
Instructional support services	2,432,693	2,674,261	-9.00%
Pupil support services	3,255,088	2,866,704	13.50%
Sites and buildings	3,732,664	3,202,271	16.60%
Fiscal and other fixed cost programs	160,661	134,039	19.90%
Food service	2,105,256	2,031,074	3.70%
Community service	1,718,859	1,570,014	9.50%
Unallocated depreciation	1,975,182	1,976,514	-0.10%
Interest and fiscal charges on long-term	584,551	1,245,961	-53.10%
Total expenses	<u>39,741,030</u>	<u>41,224,149</u>	-3.60%
Increase in Net Position	7,937,540	2,800,754	
Beginning net position	(1,233,486)	(4,034,240)	
Ending net position	<u>\$ 6,704,054</u>	<u>\$ (1,233,486)</u>	643.50%

Independent School District No. 726 Management's Discussion and Analysis

Financial Analysis of the District as a Whole (Continued)

The District's total revenues were \$47,678,570 for the year ended June 30, 2023. Property taxes and unrestricted state formula aid accounted for 68% of total revenue for the year. Operating grants attributed for \$8.8 million of revenues district-wide; these include state and federal aids that are set aside for specific programs, such as special education, federal title programs, and aids for community education programs as well as those required to be spent for specific purposes.

The total cost of all programs and services including interest and fiscal charges was \$39,741,030. Total revenues exceeded expenses, increasing net position by \$7,937,540 from the prior year. Page 23 illustrates the reconciliation between the change in fund balance and the change in net position for the District.

The cost of all governmental activities this year was \$39,741,030.

- Some of the cost was paid by the users of the District's programs \$4,422,124
- The federal and state governments subsidized certain programs with grants and contributions \$9,479,212.
- Most of the District's costs, however, were paid for by District taxpayers and the taxpayers of our state. Remaining governmental activities were paid for with \$11,315,334 in property taxes, with the balance from state aid based on the education aid formula and with investment earnings and other general revenues.

All governmental funds include not only funds received for the general operation of the District, which are used for classroom instruction, but also includes resources from the entrepreneurial-type funds of food service and community education, and from resources for debt service transactions. Funding for the general operation of the District is controlled by the state and the District does not have the latitude to allocate money received in food service or community education or for debt service to enhance classroom instruction resources. The District cannot take funds from these restricted areas and use the funds to hire teachers to enhance instruction.

**Independent School District No. 726
Management's Discussion and Analysis**

Governmental Activities

Total costs of services decreased by approximately 3.6% across all programs. The decrease is due to having less students.

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

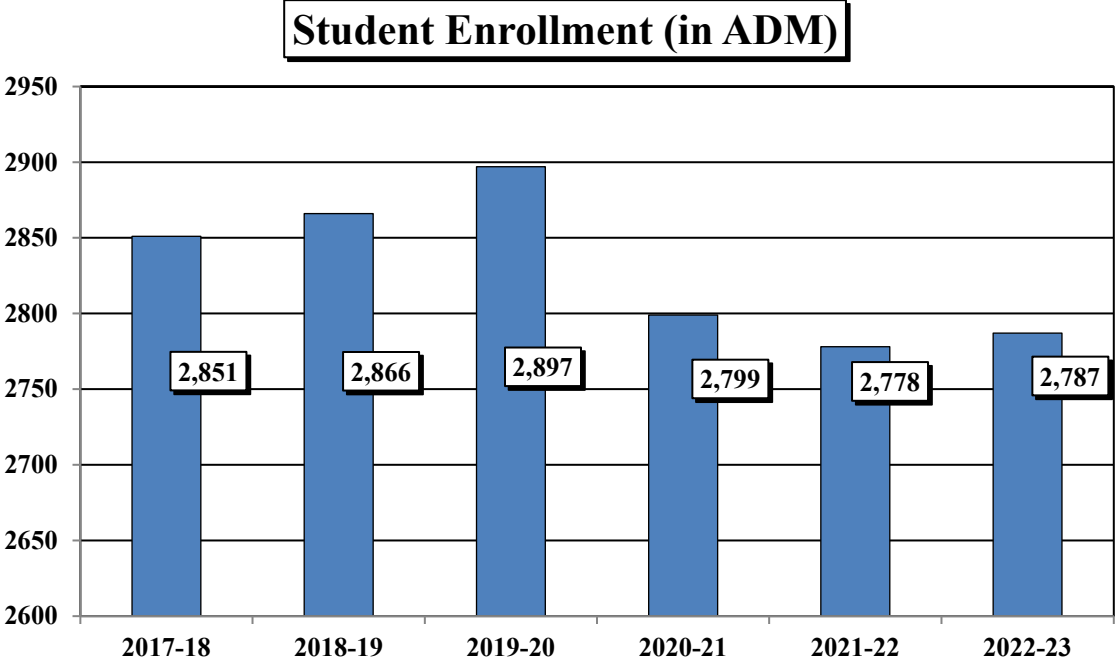
	Total Cost of Services		Percent Change	Net Cost of Services		Percent Change
	2022	2021		2022	2021	
Administration	\$ 1,626,462	\$ 1,797,896	-9.5%	\$ 1,626,462	\$ 1,776,442	-8.4%
District support services	608,475	598,663	1.6%	608,475	591,153	2.9%
Regular instruction	17,187,494	18,255,297	-5.8%	14,418,365	15,440,399	-6.6%
Vocational education instruction	59,680	42,070	41.9%	52,837	37,970	39.2%
Special education instruction	6,041,200	7,099,708	-14.9%	1,903,546	2,431,922	-21.7%
Instructional support services	2,674,261	2,717,007	-1.6%	2,087,843	2,237,304	-6.7%
Pupil support services	2,866,704	2,830,922	1.3%	2,405,638	2,642,081	-8.9%
Sites and buildings	3,202,271	3,567,174	-10.2%	2,398,568	2,500,475	-4.1%
Fiscal and other fixed cost programs	134,039	135,243	-0.9%	134,039	135,243	-0.9%
Food service	2,031,074	1,635,920	24.2%	(744,464)	(442,933)	68.1%
Community education and services	1,570,014	1,451,931	8.1%	193,739	311,847	-37.9%
Unallocated depreciation	1,976,514	1,979,377	-0.1%	1,976,514	1,979,377	-0.1%
Interest and fiscal charges on long-term debt	1,245,961	667,685	86.6%	1,245,961	667,685	86.6%
Total governmental activities	<u>\$ 41,224,149</u>	<u>\$ 42,778,893</u>	-3.6%	<u>\$ 28,307,523</u>	<u>\$ 30,308,965</u>	-6.6%

**Independent School District No. 726
Management's Discussion and Analysis**

Enrollment

Enrollment is a critical factor in determining District revenue with approximately 90% of General Fund revenue being determined by enrollment. The following chart shows the number of students has decreased by approximately 64 average daily membership (ADM) since 2017-2018; this is an average of 0% growth per year, the district saw a increase of 9 ADM from 2021-22. It is anticipated the District should experience 1% growth over the next several years. Of the 2,787 ADM for 2022-2023, approximately 380 are the result of net open enrollment gain for the District.

**Table A-4
Six-Year Enrollment Trend ADM**



General Fund

The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12, including pupil transportation activities and capital outlay projects.

The majority of General Fund operational revenue is controlled by a complex set of state funding formulas resulting in the local School Board having no meaningful authority to determine the level of resources. This includes Special Education Aid that is based primarily upon a cost reimbursement model. Other state formulas then determine what portion of the revenue will be provided by property taxes and what portion will come from state aid.

**Independent School District No. 726
Management's Discussion and Analysis**

General Fund (Continued)

The following schedule presents a summary of General Fund revenues:

**Table A-5
General Fund Revenues**

Source	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase/ (Decrease)	Percent
Local sources				
Property taxes	\$ 7,401,568	\$ 7,435,971	\$ (34,403)	-0.50%
Earnings on investments	193,063	4,903	188,160	3837.70%
Other	1,310,790	1,340,982	(30,192)	-2.30%
State sources	27,355,161	26,635,884	719,277	2.70%
Federal sources	1,194,358	1,323,071	(128,713)	-9.70%
Total General Fund revenue	\$ 37,454,940	\$ 36,740,811	\$ 714,129	1.90%

Basic general education revenue is determined by multiple state formulas, largely enrollment driven, and consists of an equalized mix of property tax and state aid revenue. Other state authorized revenue, including operating levy referendum and the property tax shift, also involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year-to-year without any net change on total revenue.

For fiscal year 2023, local property taxes decreased by \$34,403, or .5%, in the General Fund.

Other revenues include fees, donations, fundraising, and other payments collected. These are revenues used to offset the costs of certain programs, typically extracurricular in nature.

Of the \$719,277 increase in revenue from state sources. State aid for special education accounted for this increase as the result of an increase in the special education aid entitlement, along with an increase in general education aid.

**Independent School District No. 726
Management's Discussion and Analysis**

General Fund (Continued)

The following schedule presents a summary of General Fund expenditures:

**Table A-6
General Fund Expenditures**

Source	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase/ (Decrease)	Percent
Salaries	\$ 21,130,321	\$ 20,579,315	\$ 551,006	2.70%
Employee benefits	9,586,142	8,814,750	771,392	8.80%
Purchased services	2,789,994	2,030,245	759,749	37.40%
Supplies and materials	2,133,988	2,258,799	(124,811)	-5.50%
Capital expenditures	2,222,493	2,144,853	77,640	3.60%
Other expenditures	41,382	156,668	(115,286)	-73.60%
Total expenditures	\$ 37,904,320	\$ 35,984,630	\$ 1,919,690	5.30%

Total General Fund expenditures increased by 5.3% from the previous year. Salaries and benefits increased as a result of contract settlements and hiring additional staffing. Supplies and materials decreased by \$124,811 due to spending for COVID-19 supplies (cleaning, protective supplies) in prior year that the district didn't have in current year.

Unassigned fund balance is an important aspect of the District's overall financial health. The unassigned fund balance of \$3,075,915 at June 30, 2023, represents 8.1% of annual expenditures. Fund balance retention of the District's minimum 8.0% Fund Balance Policy is a priority of the District in order to avoid reductions in programming and to reduce short-term borrowing costs in the future.

General Fund Budgetary Highlights

Following approval of the budget prior to the beginning of the fiscal year, the District revises the annual operating budget near year-end. These budget amendments fall into two general categories:

- Implementing budgets for specially funded projects, which include both federal and state grants and reinstating unexpended funds being carried over.
- Legislation passes subsequent to budget adoption, changes necessitated by collective bargaining agreements, and changes in appropriations for significant unbudgeted costs or unbudgeted cost savings.

**Independent School District No. 726
Management's Discussion and Analysis**

Debt Service Fund

The Debt Service Fund revenues exceeded expenditures and other financing resources by \$106,292, resulting in a fund balance of \$719,478 as of June 30, 2023.

Building Construction Capital Project Fund

The building construction fund expenditures exceeded revenues and other financing resources by \$19,120,747, resulting in a fund balance of \$21,707,154 as of June 30, 2023.

Other Nonmajor Funds

In the Food Service Fund, expenditures exceeded revenues by \$171,687, resulting in a fund balance of \$1,107,355 as of June 30, 2023. In the Community Service Fund, expenditures exceeded revenues and a transfer from general fund by \$85,881, resulting in a fund balance of \$160,103 as of June 30, 2023.

Capital Asset and Debt Administration

Capital Assets

By the end of 2023, the District had invested \$117.7 million in a broad range of capital assets, including land, school buildings, athletic facilities, computer, and audiovisual equipment and administrative offices (see Table A-7). More detailed information about capital assets can be found in Note 3 to the financial statements. Total depreciation expense for the year was \$2.7 million.

**Table A-7
Capital Assets**

Asset Category	2023	2022	Percent Change
Land	\$ 639,386	\$ 639,386	0.00%
Construction in progress	22,452,304	2,474,914	807.20%
Land improvements	8,896,844	8,417,992	5.70%
Buildings and improvements	74,567,771	74,485,144	0.10%
Equipment	11,208,881	10,591,034	5.80%
Less: accumulated depreciation	<u>(49,309,596)</u>	<u>(46,629,607)</u>	5.70%
Total	<u>\$ 68,455,590</u>	<u>\$ 49,978,863</u>	36.90%

**Independent School District No. 726
Management's Discussion and Analysis**

Capital Asset and Debt Administration (Continued)

Long-Term Liabilities

At year-end, the District had \$59,910,149 in G.O. bonds, net of related premiums and discount, the result of voter-approved construction bonds, certificates of participation and note from direct borrowing issued, as shown in Note 4 to the financial statements. The District had an estimated \$352,299 in severance payable as of June 30, 2023, a decrease of \$80,635 from June 30, 2022. The District also recorded a net pension liability in the amount of \$27.1 million, compared to \$14.3 million as of June 30, 2022.

**Table A-8
Long-Term Liabilities**

Category	2023	2022	Percent Change
General obligation bonds	\$ 59,178,484	\$ 62,400,771	-5.20%
Net bond premium and discount	731,665	976,538	-25.10%
Financed purchase agreements	263,201	404,479	-34.90%
Other postemployment benefits payable	5,626,291	6,702,349	-16.10%
Net pension liability	27,103,734	14,326,081	89.20%
Severance benefits payable	352,299	432,934	-18.60%
Compensated absences payable	197,180	206,820	-4.70%
Total	<u>\$ 93,452,854</u>	<u>\$ 85,449,972</u>	9.40%
Long-term liabilities			
Due within one year	\$ 3,416,432	\$ 3,458,563	
Due in more than one year	<u>90,036,422</u>	<u>81,991,409</u>	
Total	<u>\$ 93,452,854</u>	<u>\$ 85,449,972</u>	

Factors Bearing on the District's Future

With the exception of the voter-approved excess operating referendum, the District is dependent on the State of Minnesota for its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation.

District voters approved \$525 per pupil in a November 2019 operating referendum in order to prevent significant budget reductions and to restore unassigned fund balance to the 8% level outlined in district policy.

The District will need to closely monitor these variables in the years ahead to strive to maintain its long-standing commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility.

Independent School District No. 726 Management's Discussion and Analysis

Contacting the District's Financial Management

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District 726, 12000 Hancock Street, Becker, Minnesota 55308.

BASIC FINANCIAL STATEMENTS

Independent School District No. 726
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash and investments	\$ 40,210,743
Cash with fiscal agent	90
Current property taxes receivable	5,818,919
Delinquent property taxes receivable	39,401
Accounts receivable	186,332
Interest receivable	80,752
Due from Department of Education	2,679,833
Due from Federal Government through Department of Education	187,853
Due from other governmental units	407,311
Inventory	31,165
Prepaid items	834,798
Capital assets not being depreciated	
Land	639,386
Construction in progress	22,452,304
Capital assets, net of accumulated depreciation	
Land improvements	8,896,844
Buildings	74,567,771
Machinery and equipment	11,208,881
Less accumulated depreciation	<u>(49,309,596)</u>
Total assets	<u>118,932,787</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to other post employment benefits (OPEB)	645,351
Deferred outflows of resources related to pensions	8,616,916
Total deferred outflows of resources	<u>9,262,267</u>
 Total assets and deferred outflows of resources	 <u>\$ 128,195,054</u>
Liabilities	
Accounts and contracts payable	\$ 6,939,223
Salaries and benefits payable	2,999,270
Interest payable	293,720
Unearned revenue	147,206
Bonds and certificates of participation payable, net of premiums	
Payable within one year	3,172,887
Payable after one year	56,658,081
Note from direct borrowing payable	
Payable within one year	39,101
Payable after one year	40,080
Financed purchase agreements payable	
Payable within one year	119,919
Payable after one year	143,282
Compensated absences payable	
Payable within one year	49,295
Payable after one year	147,885
Severance payable	
Payable within one year	35,230
Payable after one year	317,069
Total OPEB liability	5,626,291
Net pension liability	27,103,734
Total liabilities	<u>103,832,273</u>
Deferred Inflows of Resources	
Deferred outflows of resources related to OPEB	1,331,454
Deferred inflows of resources related to pensions	5,123,751
Property taxes levied for subsequent year's expenditures	11,203,522
	<u>17,658,727</u>
Net Position	
Net investment in capital assets	30,068,575
Restricted for	
Debt service	468,772
Community service	272,570
Other purposes	2,853,802
Unrestricted	<u>(26,959,665)</u>
Total net position	<u>6,704,054</u>
 Total liabilities, deferred inflows of resources, and net position	 <u>\$ 128,195,054</u>

See notes to basic financial statements.

Independent School District No. 726
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Governmental activities					
Administration	\$ 1,535,786	\$ -	\$ -	\$ -	\$ (1,535,786)
District support services	805,963	-	-	-	(805,963)
Elementary and secondary regular instruction	15,127,780	444,470	2,318,646	-	(12,364,664)
Vocational education instruction	152,500	-	6,844	-	(145,656)
Special education instruction	6,154,047	127,153	4,360,604	-	(1,666,290)
Instructional support services	2,432,693	-	154,903	-	(2,277,790)
Pupil support services	3,255,088	6,617	571,543	-	(2,676,928)
Sites and buildings	3,732,664	1,773,625	2,000	704,156	(1,252,883)
Fiscal and other fixed cost programs	160,661	-	-	-	(160,661)
Food service	2,105,256	876,327	1,126,022	-	(102,907)
Community education and services	1,718,859	1,193,932	233,494	-	(291,433)
Unallocated depreciation	1,975,182	-	-	-	(1,975,182)
Interest and fiscal charges on long-term debt	584,551	-	-	-	(584,551)
Total governmental activities	\$ 39,741,030	\$ 4,422,124	\$ 8,774,056	\$ 704,156	(25,840,694)
General revenues					
Taxes					
Property taxes, levied for general purposes					7,386,579
Property taxes, levied for community service					218,444
Property taxes, levied for debt service					3,710,311
State aid-formula grants					21,268,718
Other general revenues					60,313
Investment income					1,074,436
Gain on sale of capital assets					59,433
Total general revenues					<u>33,778,234</u>
Change in net position					7,937,540
Net position - beginning					<u>(1,233,486)</u>
Net position - ending					<u>\$ 6,704,054</u>

See notes to basic financial statements.

Independent School District No. 726
Balance Sheet - Governmental Funds
June 30, 2023

	General	Debt Service	Building Construction Capital Project	Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 8,621,177	\$ 2,635,544	\$ 27,003,340	\$ 1,645,789	\$ 39,905,850
Cash with fiscal agent	90	-	-	-	90
Current property taxes receivable	3,820,390	1,892,573	-	105,956	5,818,919
Delinquent property taxes receivable	25,926	12,712	-	763	39,401
Accounts receivable	143,795	-	-	40,931	184,726
Interest receivable	-	-	80,752	-	80,752
Due from Department of Education	2,641,232	14,458	-	24,143	2,679,833
Due from Federal Government through Department of Education	180,978	-	-	6,875	187,853
Due from other governmental units	401,464	-	-	5,847	407,311
Inventory	-	-	-	31,165	31,165
Prepaid items	820,266	-	-	14,532	834,798
Total assets	\$ 16,655,318	\$ 4,555,287	\$ 27,084,092	\$ 1,876,001	\$ 50,170,698
Liabilities					
Accounts and contracts payable	\$ 628,724	\$ 2,150	\$ 5,376,938	\$ 240,049	\$ 6,247,861
Salaries and benefits payable	2,918,297	-	-	80,973	2,999,270
Unearned revenue	80,230	-	-	66,976	147,206
Total liabilities	3,627,251	2,150	5,376,938	387,998	9,394,337
Deferred Inflows of Resources					
Property taxes levied for subsequent year's expenditures	7,162,793	3,820,947	-	219,782	11,203,522
Unavailable revenue - delinquent property taxes	25,926	12,712	-	763	39,401
Total deferred inflows of resources	7,188,719	3,833,659	-	220,545	11,242,923
Fund Balances					
Nonspendable	820,266	-	-	45,697	865,963
Restricted	1,746,447	719,478	21,707,154	1,333,465	25,506,544
Assigned	196,720	-	-	-	196,720
Unassigned	3,075,915	-	-	(111,704)	2,964,211
Total fund balances	5,839,348	719,478	21,707,154	1,267,458	29,533,438
Total liabilities, deferred inflows of resources, and fund balances	\$ 16,655,318	\$ 4,555,287	\$ 27,084,092	\$ 1,876,001	\$ 50,170,698

**Independent School District No. 726
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
June 30, 2023**

Total fund balances - governmental funds \$ 29,533,438

Amounts reported for governmental activities in the Statement of Net Position are different because:

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

Cost of capital assets	117,765,186
Less accumulated depreciation	(49,309,596)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of:

Bonds and certificates of participation payable	(59,099,303)
Premiums on bonds payable	(731,665)
Note from direct borrowing payable	(79,181)
Financed purchase agreements payable	(263,201)
Compensated absences payable	(197,180)
Severance payable	(352,299)
Total OPEB liability	(5,626,291)
Net pension liability	(27,103,734)

Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.

Deferred outflows of resources related to pensions	8,616,916
Deferred inflows of resources related to pensions	(5,123,751)

Deferred outflows of resources are created as a result of various differences related to postemployment benefits that are not recognized in the governmental funds.

Deferred outflows of resources related to OPEB	645,351
Deferred inflows of resources related to OPEB	(1,331,454)

Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

39,401

The health and dental self insured benefit plan internal service fund is used by management to charge the costs of the self-insured health and dental plans. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.

(384,863)

Governmental funds do not report a liability for accrued interest on bonds, certificates of participation, note, and financed purchases until due and payable.

(293,720)

Total net position - governmental activities

\$ 6,704,054

Independent School District No. 726
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2023

	General	Debt Service	Building Construction Capital Project	Nonmajor Funds	Total Governmental Funds
Revenues					
Local property taxes	\$ 7,401,568	\$ 3,717,957	\$ -	\$ 218,917	\$ 11,338,442
Other local and county revenues	1,461,604	60,121	766,126	1,251,445	3,539,296
Revenue from state sources	27,355,161	143,821	-	385,035	27,884,017
Revenue from federal sources	1,194,358	-	-	976,332	2,170,690
Sales and other conversion of assets	42,249	-	-	876,327	918,576
Total revenues	<u>37,454,940</u>	<u>3,921,899</u>	<u>766,126</u>	<u>3,708,056</u>	<u>45,851,021</u>
Expenditures					
Current					
Administration	1,784,603	-	-	-	1,784,603
District support services	678,898	-	-	-	678,898
Elementary and secondary regular instruction	17,993,640	-	-	-	17,993,640
Vocational education instruction	152,119	-	-	-	152,119
Special education instruction	6,708,181	-	-	-	6,708,181
Instructional support services	1,934,284	-	-	-	1,934,284
Pupil support services	2,907,426	-	-	-	2,907,426
Sites and buildings	3,384,843	-	47,705	-	3,432,548
Fiscal and other fixed cost programs	160,661	-	-	-	160,661
Food service	-	-	-	2,043,428	2,043,428
Community education and services	-	-	-	1,757,800	1,757,800
Capital outlay					
District support services	89,031	-	-	-	89,031
Elementary and secondary regular instruction	78,497	-	-	-	78,497
Vocational education instruction	1,694	-	-	-	1,694
Special education instruction	751	-	-	-	751
Instructional support services	495,975	-	-	-	495,975
Pupil support services	385,341	-	-	-	385,341
Sites and buildings	715,762	-	19,839,168	-	20,554,930
Food service	-	-	-	174,396	174,396
Debt service					
Principal	354,815	3,039,141	-	-	3,393,956
Interest and fiscal charges	77,799	776,466	-	-	854,265
Total expenditures	<u>37,904,320</u>	<u>3,815,607</u>	<u>19,886,873</u>	<u>3,975,624</u>	<u>65,582,424</u>
Excess of revenues over (under) expenditures	(449,380)	106,292	(19,120,747)	(267,568)	(19,731,403)
Other financing sources (uses)					
Proceeds from sale of capital assets	61,933	-	-	-	61,933
Insurance recovery	1,665,040	-	-	-	1,665,040
Transfers in	-	-	-	10,000	10,000
Transfers out	(10,000)	-	-	-	(10,000)
Total other financing sources (uses)	<u>1,716,973</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>1,726,973</u>
Net change in fund balances	1,267,593	106,292	(19,120,747)	(257,568)	(18,004,430)
Fund Balances					
Beginning of year	<u>4,571,755</u>	<u>613,186</u>	<u>40,827,901</u>	<u>1,525,026</u>	<u>47,537,868</u>
End of year	<u>\$ 5,839,348</u>	<u>\$ 719,478</u>	<u>\$ 21,707,154</u>	<u>\$ 1,267,458</u>	<u>\$ 29,533,438</u>

**Independent School District No. 726
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
Year Ended June 30, 2023**

Net change in fund balances - total governmental funds \$ (18,004,430)

Amounts reported for governmental activities in the Statement of Activities are different because:
different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlays	21,189,771
Depreciation expense	(2,710,544)
Disposal of capital assets	(2,500)

OPEB, severance and compensated absences payable are not reported as expenditures in the governmental funds because funds because they do not require the use of current financial resources; instead, they are expensed in the Statement of Activities.

318,665

Principal payments on long-term debt and leases are recognized as expenditures in the governmental funds but have no effect on the net position in the Statement of Activities.

3,363,565

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

55,232

Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

244,873

Governmental funds recognize pension contributions as expenditures at the time of payment in the funds whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.

4,821,031

The dental and health self insured benefit plan internal service fund is used by management to charge the costs of the self-insured health and dental plans. The increase in net position is reported within the governmental activities column in the Statement of Activities.

(1,315,015)

Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

(23,108)

Change in net position - governmental activities

\$ 7,937,540

Independent School District No. 726
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 7,467,601	\$ 7,467,601	\$ 7,401,568	\$ (66,033)
Other local and county revenues	745,424	955,424	1,461,604	506,180
Revenue from state sources	28,277,204	27,489,872	27,355,161	(134,711)
Revenue from federal sources	621,717	1,213,764	1,194,358	(19,406)
Sales and other conversion of assets	42,350	42,350	42,249	(101)
Total revenues	<u>37,154,296</u>	<u>37,169,011</u>	<u>37,454,940</u>	<u>285,929</u>
Expenditures				
Current				
Administration	1,708,085	1,708,085	1,784,603	76,518
District support services	793,882	793,882	678,898	(114,984)
Elementary and secondary regular instruction	18,289,285	18,119,584	17,993,640	(125,944)
Vocational education instruction	43,000	43,000	152,119	109,119
Special education instruction	6,737,524	6,737,524	6,708,181	(29,343)
Instructional support services	1,862,564	1,866,192	1,934,284	68,092
Pupil support services	2,587,082	2,976,859	2,907,426	(69,433)
Sites and buildings	3,089,694	3,089,694	3,384,843	295,149
Fiscal and other fixed cost programs	125,000	125,000	160,661	35,661
Capital outlay				
Administration	2,000	2,000	-	(2,000)
District support services	30,000	70,000	89,031	19,031
Elementary and secondary regular instruction	103,000	103,000	78,497	(24,503)
Vocational education instruction	3,900	3,900	1,694	(2,206)
Special education instruction	6,000	6,000	751	(5,249)
Instructional support services	455,187	505,187	495,975	(9,212)
Pupil support services	150,000	286,065	385,341	99,276
Sites and buildings	803,335	803,335	715,762	(87,573)
Debt service				
Principal	324,423	324,423	354,815	30,392
Interest and fiscal charges	76,198	76,198	77,799	1,601
Total expenditures	<u>37,190,159</u>	<u>37,639,928</u>	<u>37,904,320</u>	<u>264,392</u>
Excess of revenues over (under) expenditures	(35,863)	(470,917)	(449,380)	21,537
Other financing sources (uses)				
Proceeds from sale of capital assets	50,000	60,000	61,933	1,933
Insurance recovery	-	-	1,665,040	1,665,040
Transfers out	-	-	(10,000)	(10,000)
Total other financing sources (uses)	<u>50,000</u>	<u>60,000</u>	<u>1,716,973</u>	<u>1,656,973</u>
Net change in fund balances	<u>\$ 14,137</u>	<u>\$ (410,917)</u>	1,267,593	<u>\$ 1,678,510</u>
Fund Balances				
Beginning of year			<u>4,571,755</u>	
End of year			<u>\$ 5,839,348</u>	

Independent School District No. 726
Statement of Net Position - Proprietary Fund
June 30, 2023

	Governmental Activities - Internal Service Fund
Assets	
Cash	\$ 304,893
Accounts receivable	1,606
	\$ 306,499
Liabilities	
Medical and dental withholding payable	\$ 691,362
Net Position	
Unrestricted	(384,863)
	\$ 306,499

Independent School District No. 726
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Fund
Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
Operating Revenue	
Charges for services	\$ 6,500,842
Operating Expense	
Employee benefits	7,684,023
Professional services	21,645
Supplies	1,270
Employee salaries	108,919
Total operating expenses	7,815,857
Operating loss	(1,315,015)
Net Position	
Beginning of year	930,152
End of year	\$ (384,863)

Independent School District No. 726
Statement of Cash Flows - Proprietary Fund
Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
Cash Flows - Operating Activities	
Receipts from employee contributions	\$ 6,507,564
Employee claims and fees paid	(7,458,270)
Cash collected from employees	
Net cash flows - operating activities	(950,706)
 Net Change In Cash And Cash Equivalents	 (950,706)
 Cash and Cash Equivalents	
Beginning of year	1,255,599
End of year	\$ 304,893
 Reconciliation of Operating Income to Net Cash Flows - Operating Activities	
Operating loss	\$ (1,315,015)
Change in liabilities:	
Accounts receivable	6,722
Accounts payable	357,587
Net adjustments	364,309
 Net cash flows - operating activities	 \$ (950,706)

(THIS PAGE LEFT BLANK INTENTIONALLY)

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

B. Basic Financial Statement Information

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statement Information (Continued)

Separate fund financial statements are provided for governmental funds and the proprietary fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner.

1. Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to *Minnesota Statutes* and accounting principles generally accepted in the United States of America. *Minnesota Statutes* include state aid funding formulas for specific years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within 60 days.

2. Recording of Expenditures

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

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

The proprietary fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Internal Service Fund are employee and District contributions. Operating expenses for proprietary funds include claims paid and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Description of Funds:

Major Funds:

General Fund – This fund is the basic operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Description of Funds: (Continued)

Major Funds: (Continued)

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

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

Nonmajor Funds:

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

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

Proprietary Fund:

Self-Funding Health and Dental Insurance Internal Service Fund – This fund is used to account for health and dental insurance for District employees.

D. Deposits and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments held by investment pools are measured at amortized cost.

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments (Continued)

Cash and investments at June 30, 2023, were comprised of deposits, shares in the Minnesota School District Liquid Asset Fund (MSDLAF) liquid class and MAX class, shares in MNTrust including Investment Shares, Term Series, and Limited Term Duration Series, and U.S. Treasury Notes. In accordance with GASB Statement No. 79, the various MSDLAF and MNTrust shares are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the MSDLAF or MNTrust Investment Shares Portfolio. Investments in the MSDLAF MAX must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the State of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24 hour hold on all requests for redemptions. Withdrawals from the MNTrust Limited Term Duration are available on the third Wednesday of each month upon at least two weeks advance notice. Seven days' notice of redemption is required for withdrawals prior to the maturity of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to early redemption.

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

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

E. Property Tax Receivable

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

F. Property Taxes Levied for Subsequent Year's Expenditures

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

G. Inventories

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Prepaid Items

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

I. Property Taxes

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

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

J. Capital Assets

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

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

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

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purpose. Useful lives vary from 20 to 50 years for land improvements and buildings and 5 to 20 years for machinery and equipment.

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources

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

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

L. Long-Term Obligations

In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Compensated Absences

District employees earn vacation days based upon the number of completed years of service and may be accrued to various levels. The District compensates certain employees for unused vacation leave upon termination of employment and records an expenditure in the governmental fund when payment is made.

Compensated absences that are earned and unused as of June 30, 2023, are shown as a liability in the Statement of Net Position.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015.

O. Severance

The District maintains various early retirement incentive payment plans for its employee groups. Each employee group plan contains benefit formulas based on years of service and/or minimum age requirements. For substantially all employees, early retirement incentive benefits are eliminated if retirement occurs at the normal retirement age of 65 as specified in their contracts. In addition, certain bargaining unit members are eligible to be compensated for unused accumulated sick leave upon termination, subject to certain conditions.

Severance and sick leave that are earned and unused as of June 30, 2023, are shown as a liability in the Statement of Net Position.

P. Fund Equity

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor the constraints on the specific purpose for which amounts in these funds can be spent.

- **Nonspendable Fund Balances** – These are amounts that cannot be spent because they are not in spendable form as they are legally or contractually required to be maintained intact and include items that are inherently not spendable, such as, but not limited to, inventory, prepaid items, long-term receivables, nonfinancial assets held for resale, or the permanent principal of endowment funds.

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Fund Equity (Continued)

- Restricted Fund Balances – These are amounts that are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- Committed Fund Balance – These are amounts that can only be used for specific purposes pursuant to constraints imposed by the School Board (highest level of decision making authority) through resolution.
- Assigned Fund Balance – These are amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Assignments are made by the Director of Business Services or the Superintendent.
- Unassigned Fund Balance – This is the amount that is the residual in the General Fund not reported in any other classification. The unassigned amount in the General Fund is technically available for expenditure for any purpose. The General Fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.
- Minimum Fund Balance Policy – The District will strive to maintain a minimum unassigned General Fund balance of one month, or 8%, of the annual budget.

Q. Net Position

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

R. Use of Estimates

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Budgetary Information

The District follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. Prior to July 1, the School Superintendent submits to the School Board, a proposed operating budget for the year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. Budgetary control for governmental funds is established by each fund's total appropriations.
2. The Superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the School Board.
3. Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, and Debt Service Funds.
4. Budgets for the General, Special Revenue, and Debt Service Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Budgets are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year-end.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

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

Custodial Credit Risk – Deposits: For a deposit, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy that requires the District's deposits to be collateralized as required by *Minnesota Statutes* § 118.03 for an amount exceeding FDIC, SAIF, BIF, FCUA, or other federal deposit coverage. As of June 30, 2023, the District's bank balance was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution's trust department or agent and in the District's name.

The District's deposits had a book balance as follows:

Pooled		
Checking		\$ 202,819
Nonpooled		
Petty Cash		500
Cash with Fiscal Agent		90
Total deposits		\$ 203,409

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments

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

Investment Type	Total	Less than 1 year	1-2 years	Rating
Pooled				
MNTrust Term Series	\$ 1,000,000	\$ 1,000,000	\$ -	AAAm
MNTrust Term Series Flex	3,137,118	3,137,118	-	AAAm
MNTrust Investment Shares	7,602,414	7,602,414	-	AAAm
MNTrust Limited Term Duration	1,082,200	1,082,200	-	AAAm
MSDLAF	87,708	87,708	-	AAAm
MSDLAF MAX	2,560	2,560	-	AAAm
Nonpooled				
MNTrust Investment Shares (2022A)	5,914,002	5,914,002	-	AAAm
MNTrust Term Series Flex (2022A)	519,687	519,687	-	AAAm
US Treasury Notes (2022A)	19,373,418	17,478,067	1,895,351	AAA
MNTrust Investment Shares (2022B)	248,247	248,247	-	AAA
MNTrust Term Series Flex (2022B)	1,040,070	1,040,070	-	AAA
Total investments	<u>\$ 40,007,424</u>	<u>\$ 38,112,073</u>	<u>\$ 1,895,351</u>	

The District has a formal investment policy in place as of June 30, 2023, to address the following risks:

Credit Risk: This is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The District's investment policy refers to *Minnesota Statutes* § 118A.01 through 118A.06. Statutes limit investments by type. The District's investments were rated in the table above by Standard & Poor's (S&P).

Concentration of Credit Risk: The District's investment policy indicates the District shall diversify its investments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. The District's investment policy places no specific limits on the amount the District may invest in any one issuer.

Interest Rate Risk: This is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates. The District's investment policy states the portfolio shall be managed in a manner to attain a market rate of return through budgetary and economic cycles while preserving and protecting capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

Custodial Credit Risk – Investments: For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy states all investment securities purchased shall be held in third party safekeeping by an institution designated as custodial agent.

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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

- \$19,373,418 of nonpooled investments using level 1 inputs

C. Deposits and Investments

Summary of cash, deposits, and investments as of June 30, 2023:

Deposits	\$ 203,409
Investments	<u>40,007,424</u>
Total deposits and investments	<u><u>\$ 40,210,833</u></u>

Cash, deposits, and investments are presented in the June 30, 2023, basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 40,210,743
Cash with fiscal agent	<u>90</u>
Total	<u><u>\$ 40,210,833</u></u>

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 3 – CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 639,386	\$ -	\$ -	\$ 639,386
Construction in progress	<u>2,474,914</u>	<u>19,977,390</u>	<u>-</u>	<u>22,452,304</u>
Total capital assets not depreciated	<u>3,114,300</u>	<u>19,977,390</u>	<u>-</u>	<u>23,091,690</u>
Capital assets being depreciated				
Land improvements	8,417,992	478,852	-	8,896,844
Buildings	74,485,144	90,727	8,100	74,567,771
Machinery and equipment	<u>10,591,033</u>	<u>642,802</u>	<u>24,954</u>	<u>11,208,881</u>
Total capital assets being depreciated	<u>93,494,169</u>	<u>1,212,381</u>	<u>33,054</u>	<u>94,673,496</u>
Less accumulated depreciation for				
Land improvements	4,885,513	291,649	-	5,177,162
Buildings	34,203,946	1,772,723	5,670	35,970,999
Machinery and equipment	<u>7,540,148</u>	<u>646,172</u>	<u>24,885</u>	<u>8,161,435</u>
Total accumulated depreciation	<u>46,629,607</u>	<u>2,710,544</u>	<u>30,555</u>	<u>49,309,596</u>
Total capital assets being depreciated, net	<u>46,864,562</u>	<u>(1,498,163)</u>	<u>2,499</u>	<u>45,363,900</u>
Governmental activities, capital assets, net	<u>\$ 49,978,862</u>	<u>\$ 18,479,227</u>	<u>\$ 2,499</u>	<u>\$ 68,455,590</u>

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 3 – CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year ended June 30, 2023, was charged to the following functions:

Administration	\$ 3,586
District support services	2,579
Elementary and secondary regular instruction	120,545
Vocational education instruction	151
Special education instruction	578
Instructional support services	71,634
Pupil support services	315,627
Sites and buildings	197,297
Food service	21,753
Community service	1,612
Unallocated	<u>1,975,182</u>
Total depreciation expense	<u><u>\$ 2,710,544</u></u>

NOTE 4 – LONG-TERM DEBT

A. Components of Long-Term Liabilities

	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities						
G.O. bonds						
2013A G.O. School Building Bonds	04/09/13	3.00%	\$ 10,000,000	02/01/30	\$ 10,000,000	\$ 740,000
2016A G.O. Crossover Refunding Bonds	10/24/16	2.0%-2.5%	2,235,000	02/01/32	1,610,000	165,000
2020A G.O. Refunding Bonds	11/23/20	5.00%	7,085,000	02/01/24	1,985,000	1,985,000
2022A G.O. School Building Bonds	02/15/22	1.0%-2.93%	37,498,444	02/01/43	37,409,303	92,887
2022B G.O. School Building Bonds	02/15/22	3.0%-4.0%	6,510,000	02/01/46	<u>6,320,000</u>	<u>190,000</u>
Total G.O. bonds					<u>57,324,303</u>	<u>3,172,887</u>
Certificates of Participation 2018A	06/15/18	3.0%-4.0%	2,325,000	02/01/33	1,775,000	155,000
Note from direct borrowing	12/18/19	2.49%	190,284	02/01/25	79,181	39,101
Unamortized premiums on bonds					731,665	-
Financed purchase agreements from direct borrowing					263,201	119,919
Compensated absences					197,180	49,295
Severance					<u>352,299</u>	<u>35,230</u>
Total long-term liabilities					<u><u>\$ 60,722,829</u></u>	<u><u>\$ 3,571,432</u></u>

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT (CONTINUED)

A. Components of Long-Term Liabilities (Continued)

The long-term bonds and certificate of participation liabilities listed on above were issued to finance acquisition and construction of capital facilities or to refinance (refund) previous bond issues. The note from direct borrowing is payable to the Sherburne and Northern Wright Special Education Cooperative for the District's share of the Cooperative's lease purchase agreement debt. The District entered into various financed purchase agreements for the acquisition of school buses.

B. Minimum Debt Payments for Bonds

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

Year Ending June 30,	G.O. Bonds	
	Principal	Interest
2024	\$ 3,172,887	\$ 640,000
2025	3,253,608	556,930
2026	3,288,560	523,528
2027	3,315,375	491,362
2028	3,348,145	461,442
2029-2033	15,708,277	3,348,073
2034-2038	13,226,340	5,788,610
2039-2043	10,931,111	6,903,039
2044-2046	1,080,000	65,400
Total	\$ 57,324,303	\$ 18,778,384
Year Ending June 30,	Certificates of Participation	
	Principal	Interest
2024	\$ 155,000	\$ 57,550
2025	160,000	52,900
2026	165,000	48,100
2027	165,000	43,150
2028	175,000	38,200
2029-2033	955,000	101,000
Total	\$ 1,775,000	\$ 340,900

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT (CONTINUED)

B. Minimum Debt Payments for Bonds (Continued)

Year Ending June 30,	Note from Direct Borrowing	
	Principal	Interest
2024	\$ 39,101	\$ 1,730
2025	40,080	750
Total	<u>\$ 79,181</u>	<u>\$ 2,480</u>

Year Ending June 30,	Financed Purchase Agreements from Direct Borrowing	
	Principal	Interest
2024	\$ 119,919	\$ 6,245
2025	96,557	3,196
2026	46,725	1,042
Total	<u>\$ 263,201</u>	<u>\$ 10,483</u>

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-term liabilities				
G.O. bonds	\$ 60,363,444	\$ -	\$ 3,039,141	\$ 57,324,303
Certificates of Participation	1,920,000	-	145,000	1,775,000
Note from direct borrowing	117,327	-	38,146	79,181
Bond premiums	976,538	-	244,873	731,665
Financed purchase agreements	404,479	-	141,278	263,201
Compensated absences	206,820	202,386	212,026	197,180
Severance	432,934	-	80,635	352,299
Total long-term liabilities	<u>\$ 64,421,542</u>	<u>\$ 202,386</u>	<u>\$ 3,901,099</u>	<u>\$ 60,722,829</u>

The General Fund typically liquidates the liability related to the note from direct borrowing, financed purchase agreements, compensated absences, and severance.

NOTE 5 – FUND BALANCES/NET POSITION

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances

Fund balances are classified as listed below to reflect the limitations and restrictions of the respective funds.

	General Fund	Debt Service	Building Construction Capital Project	Nonmajor Funds	Total
Nonspendable for					
Inventory	\$ -	\$ -	\$ -	\$ 31,165	\$ 31,165
Prepaid items	820,266	-	-	14,532	834,798
Total nonspendable	<u>820,266</u>	<u>-</u>	<u>-</u>	<u>45,697</u>	<u>865,963</u>
Restricted/reserved for					
Operating Capital	1,453,976	-	-	-	1,453,976
Scholarships	5,561	-	-	-	5,561
Student Activities	124,362	-	-	-	124,362
Long-term Facilities Maintenance	162,548	-	-	-	162,548
Early Childhood and Family Education	-	-	-	251,988	251,988
Community Service	-	-	-	9,145	9,145
Debt Service	-	719,478	-	-	719,478
Building Construction	-	-	21,707,154	-	21,707,154
Food Service	-	-	-	1,072,332	1,072,332
Total restricted/reserved	<u>1,746,447</u>	<u>719,478</u>	<u>21,707,154</u>	<u>1,333,465</u>	<u>25,506,544</u>
Assigned for					
Building Level Activity	196,720	-	-	-	196,720
Unassigned for					
General Purposes	3,075,915	-	-	-	3,075,915
School Readiness	-	-	-	(30,726)	(30,726)
Community Education	-	-	-	(80,978)	(80,978)
Total unassigned	<u>3,075,915</u>	<u>-</u>	<u>-</u>	<u>(111,704)</u>	<u>2,964,211</u>
Total fund balance	<u>\$ 5,839,348</u>	<u>\$ 719,478</u>	<u>\$ 21,707,154</u>	<u>\$ 1,267,458</u>	<u>\$ 29,533,438</u>

Nonspendable for Inventory – This balance represents the portion of fund balance that is not available as amounts have already been spent on inventory.

Nonspendable for Prepaid Items – This balance represents the portion of fund balance that is not available as the amounts have already been spent by the District on items for the next year.

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

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

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances (Continued)

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

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

Restricted/Reserved for School Readiness – This balance represents the resources available to provide for services for school readiness programs (*Minnesota Statutes* § 124D.16). This restriction is negative at June 30, 2023, and has been reclassified as unassigned.

Restricted/Reserved for Community Service – This balance represents the positive remaining fund balance of Community Service Fund.

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

Restricted for Building Construction – This balance represents the unspent bond proceeds available for future construction costs.

Restricted for Food Service – This balance represents the resources available for food service.

Assigned for Building Level Activity – This balance represents unspent amounts carried over for the subsequent year, which is tracked at each respective school.

Unassigned for Community Education – This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood and family education, and extended day programs. This balance was negative as of June 30, 2023.

B. Net Position

Net position restricted for other purposes on the Statement of Net Position is comprised of the total positive restricted fund balances of the General, Food Service, and Community Service Funds adjusted to full accrual.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2023, was (\$2,721,263). The components of pension expense are noted in the following plan summaries.

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

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Teachers' Retirement Association

A. Plan Description

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

Educators employed in Minnesota's public elementary and secondary schools, charter schools and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those teachers employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCP) administered by Minnesota State.

B. Benefits Provided

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

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

Tier I Benefits

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

With these provisions:

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

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

Tier II Benefits

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

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

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

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

C. Contribution Rate

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

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

Independent School District No. 726
Notes to Basic Financial Statements

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

Teachers' Retirement Association (Continued)

C. Contribution Rate (Continued)

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

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

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

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions

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

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

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

Mortality Assumptions

Pre-retirement	RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
Post-disability	RP 2014 disabled retiree mortality table, without adjustment.

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions (Continued)

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

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

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

Changes in actuarial assumptions since the 2021 valuation:

- None

E. Discount Rate

The discount rate used to measure the total pension liability was 7.0%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Teachers' Retirement Association (Continued)

F. Net Pension Liability

On June 30, 2023, the District reported a liability of \$20,435,066 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.2552% at the end of the measurement period and 0.2570% for the beginning of the year.

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

District's proportionate share of net pension liability	\$ 20,435,066
State's proportionate share of the net pension liability associated with the District	1,515,685

For the year ended June 30, 2023, the District recognized pension expense of (\$3,710,306). Included in this amount, the District recognized \$208,411 as pension expense for the support provided by direct aid.

On June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 307,174	\$ 182,121
Net collective difference between projected and actual earnings on plan investment	544,943	-
Changes of assumptions	3,296,988	4,329,558
Changes in proportion	409,961	435,050
Contributions to TRA subsequent to the measurement date	1,405,130	-
Total	\$ 5,964,196	\$ 4,946,729

The \$1,405,130 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Teachers' Retirement Association (Continued)

F. Net Pension Liability (Continued)

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

Year Ended June 30,	Pension Expense Amount
2024	\$ (3,577,000)
2025	526,143
2026	91,141
2027	2,570,774
2028	1,279
Total	\$ (387,663)

G. Pension Liability Sensitivity

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

District proportionate share of NPL		
1% Decrease Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase Discount Rate (8.0%)
\$ 32,214,769	\$ 20,435,066	\$ 10,779,383

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

H. Pension Plan Fiduciary Net Position

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

Independent School District No. 726
Notes to Basic Financial Statements

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

Public Employees' Retirement Association

A. Plan Description

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

General Employees Retirement Plan

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

B. Benefits Provided

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

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1 the annuity accrual rate for a Coordinated Plan member is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the annuity accrual rate is 1.7% for Coordinated Plan members for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

Independent School District No. 726
Notes to Basic Financial Statements

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

Public Employees' Retirement Association (Continued)

C. Contributions

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023, were \$457,003. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At June 30, 2023, the District reported a liability of \$6,668,668 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$94,024.

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0842% at the end of the measurement period and 0.0721% for the beginning of the period.

School's proportionate share of net pension liability	\$ 6,668,668
State of Minnesota's proportionate share of the net pension liability associated with the School	<u>195,576</u>
Total	<u><u>\$ 6,864,244</u></u>

For the year ended June 30, 2023, the District recognized pension expense of \$989,043 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized \$29,224 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 55,702	\$ 61,196
Changes in actuarial assumptions	1,298,906	24,064
Net collective difference between projected and actual investments earnings	453,566	-
Change in proportion	387,543	91,762
Contributions paid to PERA subsequent to the measurement date	457,003	-
Total	\$ 2,652,720	\$ 177,022

The \$457,003 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense
2024	\$ 670,051
2025	706,845
2026	38,719
2027	603,080
Total	\$ 2,018,695

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

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

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

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service.

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

**Independent School District No. 726
Notes to Basic Financial Statements**

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

Public Employees’ Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

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

The following changes in actuarial assumptions and plan provisions occurred in 2022:

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

G. Discount Rate

The discount rate used to measure the total pension liability in 2022 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
District's proportionate share of the PERA net pension liability	\$ 10,533,510	\$ 6,668,668	\$ 3,498,901

I. Pension Plan Fiduciary Net Position

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

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The District operates a single-employer retiree benefit plan ("the Plan") that provides health and dental insurance to eligible employees and their spouses through the District's self-insured health insurance plan. Benefit and eligibility provisions are established through negotiations between the District and various unions representing District employees and are renegotiated each two-year bargaining period. The Plan does not issue a publicly available financial report. No assets have been acclimated in a trust.

B. Benefits Paid

Teachers hired prior to July 1, 2015, who have reached 55 years of age and 18 years of service are eligible for District contributions towards single medial insurance until Medicare eligible. Principals hired prior to August 1, 2011, who have 15 years of service are eligible for full family premiums until age 65. Other employees are also eligible for District contributions towards medical insurance as dictated in their contracts until age 65.

C. Members

As of the July 1, 2022, valuation date, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	35
Active employees	<u>396</u>
Total	<u><u>431</u></u>

D. Contributions

Retirees contribute to the health care plan at the same rate as District employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the District. The required contributions are based on projected pay-as-you-go financing requirements. For the year 2023, the District contributed \$459,370 to the plan.

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Discount rate	3.80%
Salary increases	Service graded table
Inflation	2.50%
Healthcare cost trend increases	6.5% as of July 1, 2020, decreasing to 5.0% over 6 years, then to 4.0% over the following 48 years.
Mortality Assumption	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

Changes in actuarial assumptions and benefits:

- The discount rate was changed from 2.1% to 3.8%.

F. Total OPEB Liability

The District's total OPEB liability was measured as of July 1, 2022, and was determined by an actuarial valuation as of July 1, 2022.

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Total OPEB Liability (Continued)

Changes in the total OPEB liability are as follows:

	<u>Total OPEB Liability</u>
Balances at July 1, 2021	\$ 6,702,349
Changes for the year	
Service cost	296,389
Interest	142,655
Differences between expected and actual economic experience	(678,114)
Assumption changes	(423,534)
Benefit payments	<u>(413,454)</u>
Net changes	<u>(1,076,058)</u>
Balances at June 30, 2022	<u><u>\$ 5,626,291</u></u>

G. OPEB Liability Sensitivity

The following presents the District's total OPEB liability calculated using the discount rate of 3.8% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

	1% Decrease Discount Rate (2.8%)	Current Discount Rate (3.8%)	1% Increase Discount Rate (4.8%)
Total OPEB liability	\$ 5,940,816	\$ 5,626,291	\$ 5,317,681

Independent School District No. 726
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

**H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
 Related to OPEB (Continued)**

The \$459,370 reported as deferred outflows of resources related to OPEB resulting from District contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources will be recognized as OPEB expense as follows:

Year Ending June 30,	Total
2024	\$ (208,066)
2025	(278,603)
2026	(306,020)
2027	(169,176)
2028	(183,608)
Total	\$ (1,145,473)

NOTE 8 – RISK MANAGEMENT

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

In 2013, the District began to self-insure for dental insurance. Under this program, the fund provides up to a maximum of \$1,250 for each dental care claim. The General, Food Service, and Community Service Funds of the District participate in the program. Based on the requirements of GASB Statement No. 10, a liability is reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated.

In 2014, the District began to self-insure for health insurance. Under this program, the fund provides up to a maximum of \$6,675,266 for total claims and fixed costs for 2023. The General, Food Service, and Community Service Funds of the District participate in the program. Based on the requirements of GASB Statement No. 10, a liability is reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated.

Independent School District No. 726
Notes to Basic Financial Statements

Changes in the Fund's dental claims liability amounts for the past three years were as follows:

NOTE 8 – RISK MANAGEMENT

Year End	Beginning of Year	Expense and Estimates	Claims Payments	End of Year
2021	\$ 59,293	\$ 327,183	\$ (336,233)	\$ 50,243
2022	50,243	325,413	(336,703)	38,953
2023	38,953	369,310	(377,489)	30,774

Changes in the fund's health claims liability amounts for the past three years were as follows:

Year End	Beginning of Year	Expense and Estimates	Claims Payments	End of Year
2021	\$ 902,396	\$ 6,132,759	\$ (6,355,241)	\$ 679,914
2022	679,914	5,450,396	(5,836,028)	294,282
2023	294,282	7,314,713	(6,948,947)	660,048

NOTE 9 – INTERFUND ACTIVITY

The District transferred \$10,000 from the General fund to the Community Service nonmajor special revenue fund to offset revenue shortfalls in the early childhood screening program.

NOTE 10 – CONTINGENCIES AND COMMITMENTS

A. Program Compliance

Federal and state program activities are subject to financial and compliance regulation. To the extent any expenditures are disallowed, or other compliance features are not met, a liability to the respective grantor agencies could result.

B. Constructions Commitments

As of June 30, 2023, the District had construction commitments totaling \$13,367,779 related to various projects in process.

(THIS PAGE LEFT BLANK INTENTIONALLY)

REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 726
Schedule of Changes in Total OPEB Liability
and Related Ratios
June 30, 2023

	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Total OPEB Liability				
Service cost	\$ 326,423	\$ 355,562	\$ 391,174	\$ 366,377
Interest	193,678	203,461	236,128	223,986
Difference between expected and actual experience	-	406,024	-	(826,829)
Changes of assumptions	-	17,196	164,512	5,765
Changes of benefit terms	-	9,754	-	-
Benefit payments	(257,839)	(258,377)	(271,712)	(304,622)
Net change in total OPEB liability	<u>262,262</u>	<u>733,620</u>	<u>520,102</u>	<u>(535,323)</u>
Beginning of year	<u>5,494,158</u>	<u>5,756,420</u>	<u>6,490,040</u>	<u>7,010,142</u>
End of year	<u>\$ 5,756,420</u>	<u>\$ 6,490,040</u>	<u>\$ 7,010,142</u>	<u>\$ 6,474,819</u>
Covered employee payroll	\$ 16,807,857	\$ 18,597,413	\$ 19,155,335	\$ 19,232,979
Total OPEB Liability as a percentage of covered employee payroll	34.25%	34.90%	36.60%	33.67%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2022</u>	<u>June 30, 2023</u>
\$ 394,491	\$ 296,389
159,931	142,655
-	(678,114)
86,592	(423,534)
-	
<u>(413,484)</u>	<u>(413,454)</u>
227,530	(1,076,058)
<u>6,474,819</u>	<u>6,702,349</u>
<u>\$ 6,702,349</u>	<u>\$ 5,626,291</u>
\$ 19,809,968	\$ 20,447,465
33.83%	27.52%

Independent School District No. 726
Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
Last Ten Years General Employees Retirement Fund

For Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0764%	\$ 3,588,889	\$ -	\$ 3,588,889	\$ 4,012,966	89.4%	78.75%
2015	0.0723%	3,746,961	-	3,746,961	4,180,347	89.6%	78.19%
2016	0.0695%	5,643,055	73,692	5,716,747	4,306,773	131.0%	68.91%
2017	0.0714%	4,558,129	57,343	4,615,472	4,602,013	99.0%	75.90%
2018	0.0742%	4,116,312	134,963	4,251,275	4,985,000	82.6%	79.53%
2019	0.0757%	4,185,283	129,994	4,315,277	5,354,427	78.2%	80.23%
2020	0.0747%	4,478,606	138,098	4,616,704	5,327,947	84.1%	79.06%
2021	0.0721%	3,078,993	94,024	3,173,017	5,193,520	59.3%	87.00%
2022	0.0842%	6,668,668	195,576	6,864,244	6,307,653	105.7%	76.67%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

Schedule of District's and Non-Employer Proportionate Share
of Net Pension Liability
Last Ten Years TRA Retirement Fund

For Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.2509%	\$ 11,561,291	\$ 813,471	\$ 12,374,762	\$ 11,452,249	101.0%	81.50%
2015	0.2400%	14,846,374	1,820,790	16,667,164	12,181,573	121.9%	76.77%
2016	0.2427%	57,889,741	5,811,474	63,701,215	12,623,680	458.6%	44.88%
2017	0.2494%	49,784,764	4,812,380	54,597,144	13,423,853	370.9%	51.57%
2018	0.2555%	16,047,791	1,507,712	17,555,503	14,116,960	113.7%	78.07%
2019	0.2628%	16,750,927	1,482,629	18,233,556	14,918,599	112.3%	78.21%
2020	0.2645%	19,541,614	1,637,839	21,179,453	15,371,679	127.1%	75.48%
2021	0.2570%	11,247,088	948,651	12,195,739	15,381,882	73.1%	86.63%
2022	0.2552%	20,435,066	1,515,685	21,950,751	15,777,206	129.5%	76.17%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Independent School District No. 726
Schedule of District Contributions
General Employees Retirement Fund
Last Ten Years**

For Fiscal Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 290,940	\$ 290,940	\$ -	\$ 4,012,966	7.25%
2015	313,526	313,526	-	4,180,347	7.50%
2016	323,008	323,008	-	4,306,773	7.50%
2017	345,151	345,151	-	4,602,013	7.50%
2018	373,875	373,875	-	4,985,000	7.50%
2019	401,582	401,582	-	5,354,427	7.50%
2020	399,596	399,596	-	5,327,947	7.50%
2021	389,514	389,514	-	5,193,520	7.50%
2022	473,074	473,074	-	6,307,653	7.50%
2023	457,003	457,003	-	6,093,373	7.50%

**Schedule of District Contributions
TRA Retirement Fund
Last Ten Years**

For Fiscal Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 801,657	\$ 801,657	\$ -	\$ 11,452,243	7.00%
2015	913,618	913,618	-	12,181,573	7.50%
2016	946,776	946,776	-	12,623,680	7.50%
2017	1,006,789	1,006,789	-	13,423,853	7.50%
2018	1,058,772	1,058,772	-	14,116,960	7.50%
2019	1,150,224	1,150,224	-	14,918,599	7.71%
2020	1,217,437	1,217,437	-	15,371,679	7.92%
2021	1,250,547	1,250,547	-	15,381,882	8.13%
2022	1,315,819	1,315,819	-	15,777,206	8.34%
2023	1,405,130	1,405,130	-	16,434,269	8.55%

Independent School District No. 726
Notes to the Required Supplementary Information

TRA Retirement Fund

2022 Changes

Changes in Actuarial Assumptions

- None

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.5% to 7.0%.

2020 Changes

Changes in Actuarial Assumptions

- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
- Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019 Changes

Changes in Actuarial Assumptions

- None

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 7.5% from 5.12%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 0.0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Independent School District No. 726
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 5.12% from 4.66%. The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

2015 Changes

Changes of Benefit Terms

- The DTRFA was merged into TRA on June 30, 2015.

Independent School District No. 726
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2015 Changes (Continued)

Changes in Actuarial Assumptions

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%.

Independent School District No. 726
Notes to the Required Supplementary Information

General Employees Fund

2022 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

Independent School District No. 726
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changes prospectively, requiring \$16 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.0%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

Independent School District No. 726
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no change since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

Independent School District No. 726
Notes to the Required Supplementary Information

Post Employment Health Care Plan

2023 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 2.1% to 3.8%.
- The healthcare trend rates, mortality tables, salary increased rates for non-teachers, and withdrawal rates were updated.

2022 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 2.4% to 2.1%.

2021 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.0% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.1% to 2.4%.

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.5% to 3.1%.

2019 Changes

Changes in Actuarial Assumptions

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with the MP-2017 Generational Scale.
- The discount rate was changed from 3.4% to 3.5%.

SUPPLEMENTARY INFORMATION

Independent School District No. 726
Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2023

	<u>Special Revenue Funds</u>		Total Nonmajor Funds
	<u>Food Service</u>	<u>Community Service</u>	
Assets			
Cash and investments	\$ 1,327,177	\$ 318,612	\$ 1,645,789
Current property taxes receivable	-	105,956	105,956
Delinquent property taxes receivable	-	763	763
Accounts receivable	9,085	31,846	40,931
Due from Department of Education	-	24,143	24,143
Due from Federal Government through Department of Education	-	6,875	6,875
Due from other governmental units	-	5,847	5,847
Inventory	31,165	-	31,165
Prepaid Items	3,858	10,674	14,532
	<u>\$ 1,371,285</u>	<u>\$ 504,716</u>	<u>\$ 1,876,001</u>
Liabilities			
Accounts payable	\$ 224,626	\$ 15,423	\$ 240,049
Salaries and benefits payable	938	80,035	80,973
Unearned revenue	38,366	28,610	66,976
Total liabilities	<u>263,930</u>	<u>124,068</u>	<u>387,998</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year's expenditures	-	219,782	219,782
Unavailable revenue - delinquent property taxes	-	763	763
Total deferred inflows of resources	<u>-</u>	<u>220,545</u>	<u>220,545</u>
Fund Balances			
Nonspendable	35,023	10,674	45,697
Restricted	1,072,332	261,133	1,333,465
Unassigned	-	(111,704)	(111,704)
Total fund balances	<u>1,107,355</u>	<u>160,103</u>	<u>1,267,458</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,371,285</u>	<u>\$ 504,716</u>	<u>\$ 1,876,001</u>

Independent School District No. 726
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended June 30, 2023

	<u>Special Revenue Funds</u>		Total Nonmajor Funds
	<u>Food Service</u>	<u>Community Service</u>	
Revenues			
Local property taxes	\$ -	\$ 218,917	\$ 218,917
Other local and county revenues	43,788	1,207,657	1,251,445
Revenue from state sources	161,491	223,544	385,035
Revenue from federal sources	964,531	11,801	976,332
Sales and other conversion of assets	876,327	-	876,327
Total revenues	<u>2,046,137</u>	<u>1,661,919</u>	<u>3,708,056</u>
Expenditures			
Current			
Food service	2,043,428	-	2,043,428
Community education and services	-	1,757,800	1,757,800
Capital outlay			
Food service	174,396	-	174,396
Total expenditures	<u>2,217,824</u>	<u>1,757,800</u>	<u>3,975,624</u>
Excess of revenues under expenditures	(171,687)	(95,881)	(267,568)
Other financing sources			
Transfers in	-	10,000	10,000
Net change in fund balances	(171,687)	(85,881)	(257,568)
Fund Balances			
Beginning of year	<u>1,279,042</u>	<u>245,984</u>	<u>1,525,026</u>
End of year	<u>\$ 1,107,355</u>	<u>\$ 160,103</u>	<u>\$ 1,267,458</u>

Independent School District No. 726
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2023

	Audited	UFARS	Audit-UFARS		Audited	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	\$ 37,454,940	\$ 37,454,937	\$ 3	Total revenue	\$ 766,126	\$ 766,125	\$ 1
Total expenditures	37,904,320	37,904,314	6	Total expenditures	19,886,873	19,886,872	1
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	820,266	820,266	-	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
4.01 Student Activities	124,362	124,362	-	4.07 Capital Projects Levy	-	-	-
4.02 Scholarships	5,561	5,561	-	4.09 Alternative Facility Program	-	-	-
4.03 Staff Development	-	-	-	4.13 Building Projects Funded By COP	-	-	-
4.07 Capital Projects Levy	-	-	-	<i>Restricted:</i>			
4.08 Cooperative Programs	-	-	-	4.64 Restricted fund balance	21,707,154	21,707,153	1
4.09 Alternative Facility Program	-	-	-	<i>Unassigned:</i>			
4.13 Building Projects Funded by COP	-	-	-	4.63 Unassigned fund balance	-	-	-
4.14 Operating Debt	-	-	-				
4.16 Levy Reduction	-	-	-	07 DEBT SERVICE FUND			
4.19 Encumbrances	-	-	-	Total revenue	\$ 3,921,899	\$ 3,921,899	\$ -
4.24 Operating Capital	1,453,976	1,453,976	-	Total expenditures	3,815,607	3,815,606	1
4.26 S25 Taconite	-	-	-	<i>Nonspendable:</i>			
4.27 Disabled Accessibility	-	-	-	4.60 Nonspendable fund balance	-	-	-
4.28 Learning and Development	-	-	-	<i>Restricted/reserved:</i>			
4.34 Area Learning Center	-	-	-	4.25 Bond refundings	-	-	-
4.35 Contracted Alternative Programs	-	-	-	4.33 Maximum Effort Loan Aid	-	-	-
4.36 State Approved Alternative Program	-	-	-	4.51 QZAB Payments	-	-	-
4.38 Gifted and Talented	-	-	-	4.67 LTFM	-	-	-
4.40 Teacher Development And Evaluation	-	-	-	<i>Restricted:</i>			
4.41 Basic Skills Programs	-	-	-	4.64 Restricted fund balance	719,478	719,478	-
4.48 Achievement and Integration Revenue	-	-	-	<i>Unassigned:</i>			
4.49 Safe School Crime	-	-	-	4.63 Unassigned fund balance	-	-	-
4.51 QZAB Payments	-	-	-				
4.52 OPEB Liabilities not Held in Trust	-	-	-	08 TRUST FUND			
4.53 Unfunded Severance and Retirement Levy	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.59 Basic Skills Extended Time	-	-	-	Total expenditures	-	-	-
4.67 Long-term Facilities Maintenance	162,548	162,548	-	<i>Unassigned:</i>			
<i>Restricted:</i>				4.01 Student Activities	-	-	-
4.72 Medical Assistance	-	-	-	4.02 Scholarships	-	-	-
4.64 Restricted fund balance	-	-	-	4.22 Unassigned fund balance (net position)	-	-	-
4.75 Title VII - Impact Aid	-	-	-				
4.76 Payments in Lieu of Taxes	-	-	-	18 CUSTODIAL			
<i>Committed:</i>				Total revenue	\$ -	\$ -	\$ -
4.18 Committed for separation	-	-	-	Total expenditures	-	-	-
4.61 Committed	-	-	-	<i>Restricted/Reserved:</i>			
<i>Assigned:</i>				4.01 Student Activities	-	-	-
4.62 Assigned fund balance	196,720	196,720	-	4.02 Scholarships	-	-	-
<i>Unassigned:</i>				4.48 Achievement and Integration	-	-	-
4.22 Unassigned fund balance (net position)	3,075,915	3,075,917	(2)	4.64 Restricted	-	-	-
02 FOOD SERVICES FUND				20 INTERNAL SERVICE FUND			
Total revenue	\$ 2,046,137	\$ 2,046,137	\$ -	Total revenue	\$ 6,500,842	\$ 6,500,842	\$ -
Total expenditures	2,217,824	2,217,822	2	Total expenditures	7,815,857	7,815,857	-
<i>Nonspendable:</i>				<i>Unassigned:</i>			
4.60 Nonspendable fund balance	35,023	35,022	1	4.22 Net position	(384,863)	(384,862)	(1)
<i>Restricted/reserved:</i>							
4.52 OPEB Liabilities not held in trust	-	-	-	25 OPEB REVOCABLE TRUST			
<i>Restricted:</i>				Total revenue	\$ -	\$ -	\$ -
4.64 Restricted fund balance	1,072,332	1,072,332	-	Total expenditures	-	-	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
4.63 Unassigned fund balance	-	-	-	4.22 Net position	-	-	-
04 COMMUNITY SERVICE FUND				45 OPEB IRREVOCABLE TRUST			
Total revenue	\$ 1,661,919	\$ 1,661,917	\$ 2	Total revenue	\$ -	\$ -	\$ -
Total expenditures	1,757,800	1,757,800	-	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Unassigned:</i>			
4.60 Nonspendable fund balance	10,674	10,674	-	4.22 Net position	-	-	-
<i>Restricted/reserved:</i>							
4.26 S25 Taconite	-	-	-	47 OPEB DEBT SERVICE			
4.31 Community Education	(80,978)	(80,978)	-	Total revenue	\$ -	\$ -	\$ -
4.32 ECFE	251,988	251,988	-	Total expenditures	-	-	-
4.40 Teacher Development and Evaluation	-	-	-	<i>Nonspendable:</i>			
4.44 School Readiness	(30,726)	(30,726)	-	4.60 Nonspendable fund balance	-	-	-
4.47 Adult Basic Education	-	-	-	<i>Restricted:</i>			
4.52 OPEB Liabilities not Held In Trust	-	-	-	4.25 Bond refundings	-	-	-
<i>Restricted:</i>				4.64 Restricted fund balance	-	-	-
4.64 Restricted fund balance	9,145	9,144	1	<i>Unassigned:</i>			
<i>Unassigned:</i>				4.63 Unassigned fund balance	-	-	-
4.63 Unassigned fund balance	-	-	-				

Independent School District No. 726
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Funding Source	Federal Assistance Listing Number	Pass Through Entity	Grant Name	Expenditures
Department of Agriculture	10.553	Minnesota Department of Education	School Breakfast Program	\$ 202,582
Department of Agriculture	10.555C	Minnesota Department of Education	COVID-19 - Supply Chain Assistance	83,549
Department of Agriculture	10.555	Minnesota Department of Education	Commodities Programs	7,880
Department of Agriculture	10.555	Minnesota Department of Education	Commodities Programs (Noncash Assistance)	126,855
Department of Agriculture	10.555	Minnesota Department of Education	Child Nutrition Type A Lunch	538,767
Department of Agriculture	10.556	Minnesota Department of Education	Special Milk	4,269
			Total Child Nutrition Cluster	<u>963,902</u>
Department of Agriculture	10.649C	Minnesota Department of Education	State Pandemic Electronic Benefit Transfer	628
Department of Treasury	21.027C	Minnesota Department of Education	COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	156,489
Department of Education	84.010	Minnesota Department of Education	Title I Grants to Local Education Agencies	71,995
Department of Education	84.027	Monticello Special Education Co-op	Special Education Grants to States	36,354
Department of Education	84.027X	Monticello Special Education Co-op	COVID-19 - Individuals with Disabilities Education Act (IDEA)/American Rescue Plan Act of 2021 (ARP)	204,000
			Total Special Education Cluster	<u>240,354</u>
Department of Education	84.048A	Wright Technical Center	Career and Technical Education Basic Grants to States	6,844
Department of Education	84.367	Minnesota Department of Education	Supporting Effective Instruction State Grants	34,096
Department of Education	84.424	Minnesota Department of Education	Student Support and Academic Enrichment	10,000
Department of Education	84.425D	Minnesota Department of Education	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	51,218
Department of Education	84.425U	Minnesota Department of Education	COVID 19 - ARP - ESSER	170,955
			Total Education Stabilization Fund	<u>222,173</u>
Department of Health and Human Services	93.323	Minnesota Department of Education	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	374,207
Total Federal Expenditures				<u>\$ 2,080,688</u>

See notes to schedule of expenditures of federal awards.

Independent School District No. 726
Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 4 – INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used.

NOTE 5 – INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

To the School Board
Independent School District No. 726
Becker, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 726, Becker, Minnesota, as of and for the year ending June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 20, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses, or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance as Audit Finding 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

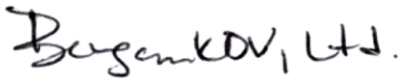
As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the basic financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to the Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance. The District's response was not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



St. Cloud, Minnesota
November 20, 2023

**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance Required by
the Uniform Guidance**

Independent Auditor's Report

To the School Board
Independent School District No. 726
Becker, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Independent School District No. 726, Becker, Minnesota with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance.

In our opinion, the District complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District 's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District 's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BergankDV, Ltd.

St. Cloud, Minnesota
November 20, 2023

**Independent School District No. 726
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? Yes, Audit Finding 2023-001

Noncompliance material to financial statements noted? No

Federal Awards

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? No

Identification of Major Programs

Assistance Listing No: 93.323
Name of Federal Program or Cluster: MN COVID-19 Testing Program

Assistance Listing No: 84.425C 84.425D, 84.425U, 84.425W
Name of Federal Program or Cluster: Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? No

**Independent School District No. 726
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS

CURRENT AND PRIOR YEAR INTERNAL CONTROL FINDING:

Significant Deficiency: Audit Finding 2023-001

Criteria:

Internal control that supports the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements requires adequate segregation of accounting duties.

Condition:

The District does not have adequate segregation of accounting duties.

Context:

This finding impacts the internal control for all significant accounting functions. Management is aware of this condition and will take certain steps to compensate for the lack of segregation. However, due to the small accounting staff needed to handle all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct.

Effect or Potential Effect:

The lack of adequate segregation of accounting duties could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements.

Cause:

There are a limited number of office employees.

Recommendation:

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

**Independent School District No. 726
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2023-001 (Continued)

Responsible Official's Response:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
The District reviews and makes improvements to its internal controls on an ongoing basis and attempts to maximize the segregation of duties in all areas within the limits of the staff available.
3. Official Responsible for Ensuring CAP
Kevin Januszewski, Director of Business Services, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is ongoing.
5. Plan to Monitor Completion of CAP
The School Board will be monitoring this CAP.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no questioned costs.

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

Minnesota Legal Compliance

Independent Auditor's Report

To the School Board
Independent School District No. 726
Becker, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 726, Becker, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 20, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters. However, our audit is not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BergankDV, Ltd.

St. Cloud, Minnesota
November 20, 2023



Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

Truth in Taxation For Taxes Payable in 2024

December 4, 2023



Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

Truth in Taxation Law

Two Major Requirements

- 1) Counties must send out “proposed property tax statements” in November, based on preliminary tax levies set by all jurisdictions (counties, cities, townships, school districts, etc.).
- 2) Most taxing jurisdictions must hold a hearing prior to certifying the final levy

**You are here for the
School District’s annual
required hearing**



Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

Tax Hearing Requirements

- **State law requires that we present information on the current year budget and actual revenues and expenses for prior year**
- **State law also requires that we present information on the proposed property tax levy**
- **District must also allow for public comments**

2022-23 General Fund Results

Fund	6/30/22	Other			6/30/23	
	Audited Fund Balance	Revenues & Adjustments	Expenditures	Financing Sources (Uses)	Variance	Audited Fund Balance
General Fund	\$ 4,571,753	\$39,181,910	\$37,904,314	\$ (10,000)	\$ 1,267,596	\$ 5,839,349
Less: Capital Reserves						
Operating Capital	\$ 77,970	\$ 3,059,783	\$ 1,683,777	\$ -	\$ 1,376,006	\$ 1,453,976
Long-Term Facilities Maint	\$ 89,421	\$ 1,038,159	\$ 965,032	\$ -	\$ 73,127	\$ 162,548
Total Capital Reserves	\$ 167,391	\$ 4,097,942	\$ 2,648,809	\$ -	\$ 1,449,133	\$ 1,616,524
Restricted for Scholarships	\$ 6,811	\$ 2,000	\$ 3,250	\$ -	\$ (1,250)	\$ 5,561
Restricted for Student Activities	\$ 157,481	\$ 316,505	\$ 349,624	\$ -	\$ (33,119)	\$ 124,362
Assigned for Building Activities	\$ 142,739	\$ 85,543	\$ 31,562	\$ -	\$ 53,981	\$ 196,720
Non-Spendable Fund Balances	\$ 536,706	\$ 820,266	\$ 536,706	\$ -	\$ 283,560	\$ 820,266
General Fund Unassigned	\$ 3,560,625	\$33,859,654	\$34,334,363	\$ (10,000)	\$ (484,709)	\$ 3,075,916

2022-23 Financial Results (All Funds)

Fund	6/30/22 Audited Fund Balance	Revenues & Adjustments	Expenditures	Other Financing Sources	Variance	6/30/23 Audited Fund Balance
General Fund	\$ 4,571,753	\$39,181,910	\$37,904,314	\$ (10,000)	\$ 1,267,596	\$ 5,839,349
Food Service Fund	\$ 1,279,039	\$ 2,046,137	\$ 2,217,822	\$ -	\$ (171,685)	\$ 1,107,354
Community Service Fund	\$ 245,985	\$ 1,661,917	\$ 1,757,799	\$ 10,000	\$ (85,882)	\$ 160,103
Building Construction Fund	\$ 40,827,901	\$ 766,125	\$19,179,380	\$ -	\$ (18,413,255)	\$ 22,414,646
Debt Service Fund	\$ 613,186	\$ 3,921,898	\$ 3,815,606	\$ -	\$ 106,292	\$ 719,478
Total All Funds	\$ 47,537,864	\$47,577,987	\$64,874,921	\$ -	\$ (17,296,934)	\$ 30,240,930

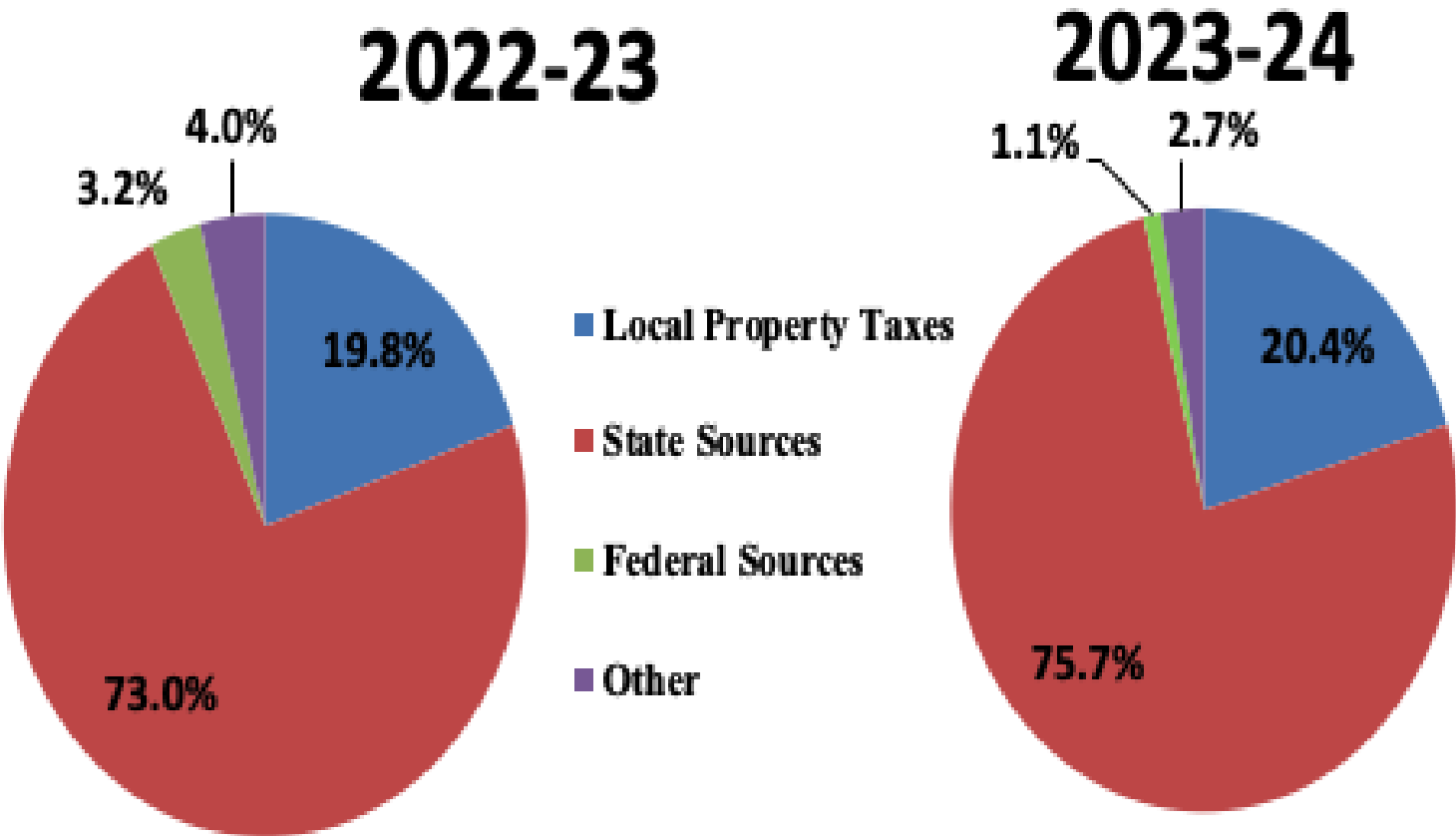
2023-24 General Fund Original Budget

Fund	6/30/23	Other				6/30/24
	Audited Fund Balance	Revenues	Expenditures	Financing Sources	Variance	Projected Fund Balance
General Fund	\$ 5,839,349	\$ 39,230,695	\$ 39,144,118	\$ -	\$ 86,577	\$ 5,925,926
Less: Capital Reserves						
Operating Capital	\$ 1,453,976	\$ 1,471,561	\$ 1,467,974	\$ -	\$ 3,587	\$ 1,457,563
Long-Term Facilities Maint	\$ 162,548	\$ 1,105,113	\$ 1,100,426	\$ -	\$ 4,687	\$ 167,235
Total Capital Reserves	\$ 1,616,524	\$ 2,576,674	\$ 2,568,400	\$ -	\$ 8,274	\$ 1,624,798
Restricted for Scholarships	\$ 5,561	\$ -	\$ -	\$ -	\$ -	\$ 5,561
Restricted for Student Activitie	\$ 124,362	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ 124,362
Assigned Fund Balances	\$ 196,720	\$ -	\$ -	\$ -	\$ -	\$ 196,720
Non-Spendable Fund Balances	\$ 820,266	\$ 238,988	\$ 238,988	\$ -	\$ -	\$ 820,266
General Fund Unassigned	\$ 3,075,916	\$ 36,165,033	\$ 36,086,730	\$ -	\$ 78,303	\$ 3,154,219

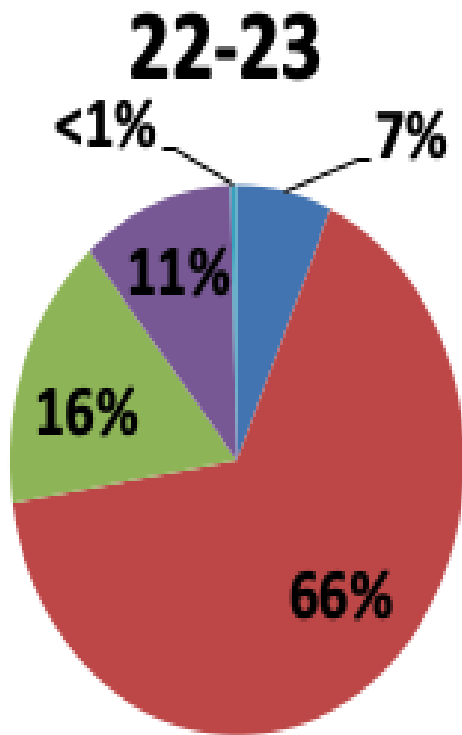
2023-24 Original Budget (All Funds)

Fund	6/30/23 Audited Fund Balance	Revenues & Adjustments	Expenditures	Other Financing Sources	Variance	6/30/24 Projected Fund Balance
General Fund	\$ 5,839,349	\$39,230,695	\$39,144,118	\$ -	\$ 86,577	\$ 5,925,926
Food Service Fund	\$ 1,107,354	\$ 2,209,000	\$ 2,471,330	\$ -	\$ (262,330)	\$ 845,024
Community Service Fund	\$ 160,103	\$ 1,669,991	\$ 1,750,471	\$ -	\$ (80,480)	\$ 79,623
Building Construction Fund	\$ 22,414,646	\$ 300,000	\$19,153,000	\$ -	\$ (18,853,000)	\$ 3,561,646
Debt Service Fund	\$ 719,478	\$ 3,868,995	\$ 3,820,887	\$ -	\$ 48,108	\$ 767,586
Total All Funds	\$ 30,240,930	\$47,278,681	\$66,339,806	\$ -	\$ (19,061,125)	\$ 11,179,805

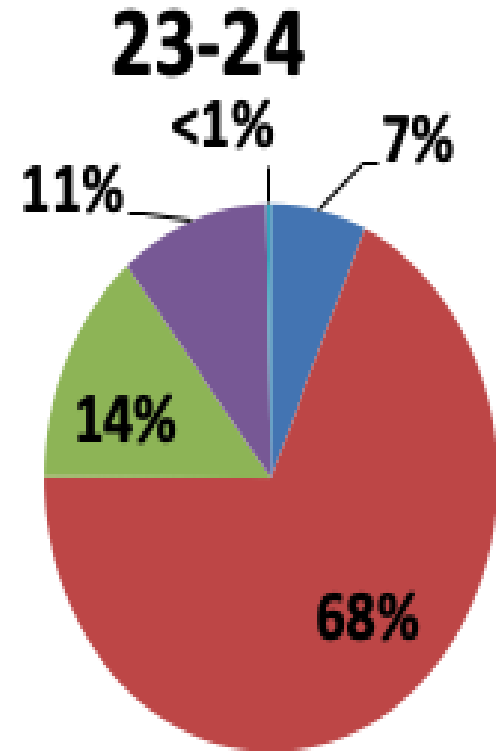
General Fund Revenues



General Fund Expenditures by Program



- Admin and District Support
- Instruction
- Student Support Services
- Maintenance
- Other





Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

General Education Funding

Formula Allowance

X

Students

=

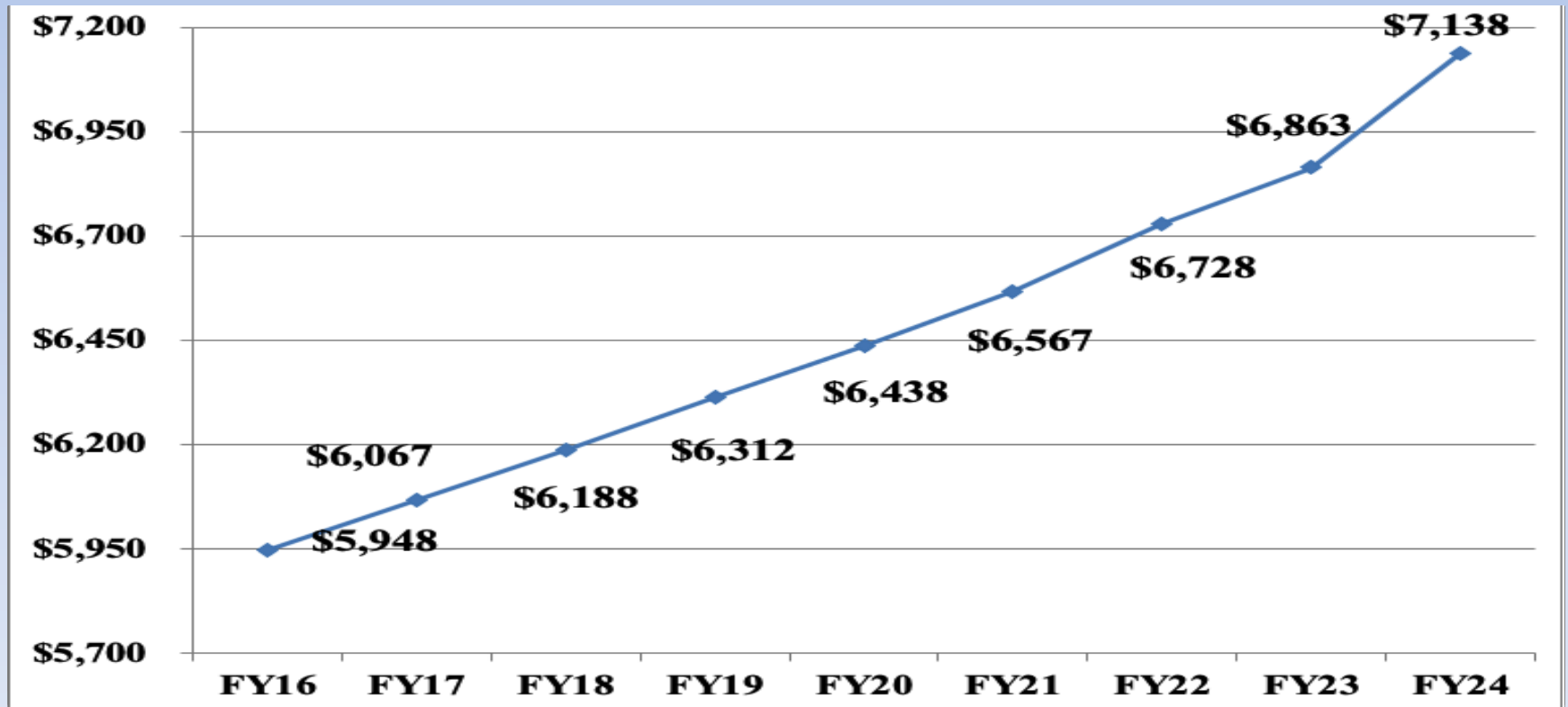
Revenue



Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

Formula Allowance

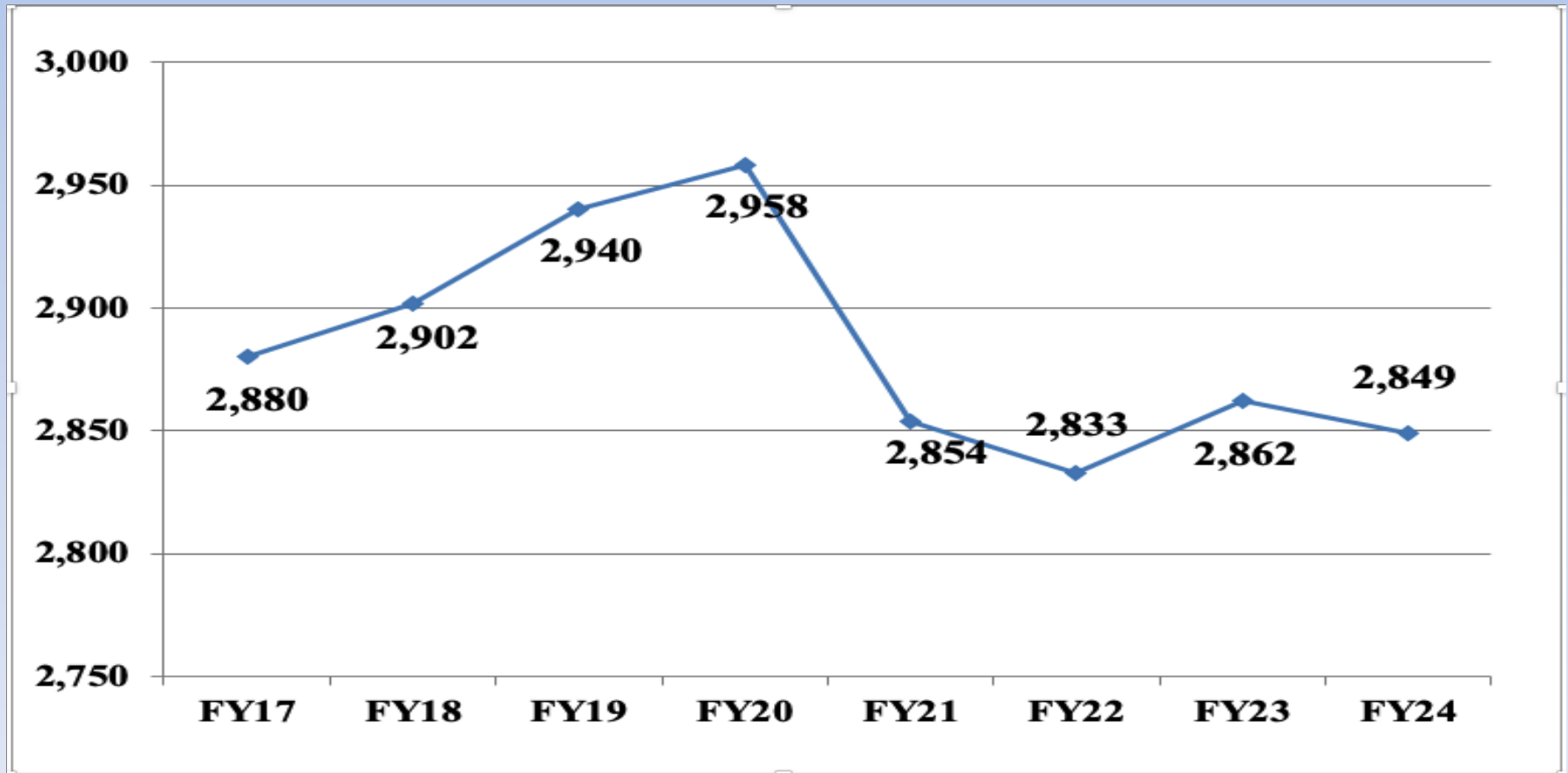




Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

Becker Students (Oct 1)





Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

How Are Levy Amounts Determined?

- **Legislature** sets formulas in statute to determine levy limits.
- **Mn Dept of Ed** calculates levy limits for each District, based on these formulas.
- **Board of Education** adopts proposed levy in September; final levy cannot exceed this, except for voter-approved levies.

Payable 2024 Proposed Levy All Funds

	ACTUAL 2022 PAY 2023	PROPOSED 2023 PAY 2024	DOLLAR DIFFERENCE	% Change
General Fund	\$ 7,936,185	\$ 8,351,663	\$ 415,478	5.24%
Community Education Fund	219,716	231,882	12,166	5.54%
Debt Service Fund	3,820,995	3,803,084	(17,911)	-0.47%
TOTAL PROPOSED LEVY	✓ \$ 11,976,896	\$ 12,386,629	✓ \$ 409,733	3.42%

General Fund Levy Changes

Overall change is \$415,478 increase

- **Reemployment Levy** increased by \$70,000. Result of levy in current year.
- **Operating Referendum Levies** increased by \$277,108 due to inflationary increase allowed and the state aid portion of total per student allowance decreasing.
- **Long Term Facilities Maintenance Levy** increased by \$28,648 due the state lowering aid portion of revenue.
- **Building Lease Levy** increased by \$27,429, result of Becker District share of special education coop building costs adjustment.
- **Annual OPEB Levy** increased by \$8,514 due to retirees insurance costs.
- **All other General Fund levies (4 categories)** increased by \$3,779; mostly the result of enrollment adjustments.

Community Ed Levy Changes

Overall change is \$12,166 increase

- **Community Ed. levy** increased \$11,316 as a result of increased population.
- **Early Childhood levy** decreased \$6,539 as a result of previous years adjustments.
- **Other Community Ed levies** increased by \$7,389 combined.

Debt Service Levy Changes

Overall change is \$17,911 decrease

- **Reduction for Debt Excess Levy** decreased levy by \$18,427 from the excess fund balance in the Debt Service fund.
- **All other debt service levies** increased by \$516.

How is MY Property Tax Determined?

1. **County Assessor** determines market value for each parcel of property.
2. **MN Legislature** sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.).
3. **County Auditor** calculates the tax capacity for each parcel based on steps 1 & 2.
4. **County Auditor** divides the total levy by total tax capacity of the District to determine tax rate needed. Tax Rate is multiplied by each property's tax capacity*.

* Certain Levies are spread based on the Market Value rather than the tax capacity.

Who can I contact for answers?

Questions regarding District Specific Levy:

Kevin Januszewski, Director of Business Services – Becker Public Schools

kjanuszewski@isd726.org

(763) 261-4502

Questions regarding your Property Value:

Sherburne County Assessor's Office

assessor@co.sherburne.mn.us

(763) 241-2880



Becker Public Schools

“Developing self-directed learners to thrive in a changing global community”

Any Questions?



Adopted: _____

MSBA/MASA Model Policy 413

Orig. 1995

Revised: _____

Rev. 2023

413 HARASSMENT AND VIOLENCE

[Note: State law (Minnesota Statutes, section 121A.03) requires that school districts adopt a sexual, religious, and racial harassment and violence policy that conforms with the Minnesota Human Rights Act, Minnesota Statutes, ~~section~~ chapter 363A (MHRA). This policy complies with that statutory requirement and addresses the other classifications protected by the MHRA and/or federal law. While the recommendation is that school districts incorporate the other protected classifications, in addition to sex, religion, and race, into this policy, they are not specifically required to do so by Minnesota Statutes, section 121A.03. The Minnesota Department of Education (MDE) is required to maintain and make available a model sexual, religious, and racial harassment policy in accordance with Minnesota Statutes, section 121A.03. MDE's policy differs from that of MSBA and imposes greater requirements upon school districts than required by law. For that reason, MSBA recommends the adoption of its model policy by school districts. Each school board must submit a copy of the policy the board has adopted to the Commissioner of MDE.]

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability (Protected Class).

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to maintain a learning and working environment free from harassment and violence on the basis of Protected Class. The school district prohibits any form of harassment or violence on the basis of Protected Class.
- B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's Protected Class, as defined by this policy. (For purposes of this policy, school district personnel include school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)
- C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's Protected Class.
- D. The school district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's Protected Class, and to discipline or take appropriate action against any student, teacher, administrator, or other school district personnel found to have violated this policy.

III. DEFINITIONS

- A. "Assault" is:
1. an act done with intent to cause fear in another of immediate bodily harm or death;
 2. the intentional infliction of or attempt to inflict bodily harm upon another; or
 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, when the conduct:
1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
 2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
 3. otherwise adversely affects an individual's employment or academic opportunities.
- [Note: In 2023, the Minnesota legislature amended the definition of "sexual orientation" in the Minnesota Human Rights Act as reflected in subpart 6 below. A school board may choose whether to retain the phrase "including gender identity or expression" in light of the legislative amendment.]**
- C. "Immediately" means as soon as possible but in no event longer than 24 hours.
- D. Protected Classifications; Definitions
1. "Disability" means, with respect to an individual who
 - a. a physical sensory or mental impairment that materially limits one or more major life activities of such individual;
 - b. has a record of such an impairment; or
 - c. is regarded as having such an impairment.
 2. "Familial status" means the condition of one or more minors being domiciled with:
 - a. their parent or parents or the minor's legal guardian; or
 - b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.
 3. "Marital status" means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.

4. "National origin" means the place of birth of an individual or of any of the individual's lineal ancestors.
 5. "Sex" includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
 6. "Sexual orientation" means to whom someone is, or is perceived of as being, emotionally, physically, or sexually attracted to based on sex or gender identity. A person may be attracted to men, women, both, neither, or to people who are genderqueer, androgynous, or have other gender identities.

[Note: In 2023, the Minnesota legislature revised the definition of 'sexual orientation' in the Minnesota Human Rights Act to read as provided here.]
 7. "Status with regard to public assistance" means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.
- E. "Remedial response" means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.
- F. Sexual Harassment; Definition
1. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct, or other verbal or physical conduct or communication of a sexual nature when:
 - a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or
 - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
 - c. that conduct or communication has the purpose or effect of substantially interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.
 2. Sexual harassment may include, but is not limited to:
 - a. unwelcome verbal harassment or abuse;
 - b. unwelcome pressure for sexual activity;
 - c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of student(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;
 - d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an

individual's employment or educational status;

- e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
- f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

- 1. Sexual violence is a physical act of aggression or force or the threat thereof that involves the touching of another's intimate parts or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes, section 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.
- 2. Sexual violence may include, but is not limited to:
 - a. touching, patting, grabbing, or pinching another person's intimate parts
 - b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
 - c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
 - d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to an individual's Protected Class.

IV. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of Protected Class by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report conduct that may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a school district human rights officer or to the superintendent. If the

complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

- D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.
- E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.
- F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.
- G. In the District. The school board hereby designates _____ as the school district human rights officer(s) to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.¹
- H. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.
- I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment.
- J. Use of formal reporting forms is not mandatory.
- K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.

¹ In some school districts the superintendent may be the human rights officer. If so, an alternative individual should be designated by the school board.

- L. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.
- M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- N. False accusations or reports of violence or harassment against another person are prohibited.
- O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

V. INVESTIGATION

- A. By authority of the school district, the human rights officer, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.
- D. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, and students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.
- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

- F. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulations.
- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the targets or victims and alleged perpetrators of harassment or violence, the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.
- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights or another state or federal agency, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse

under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes, chapter 260E may be applicable.

- B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.
- B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- C. This policy shall appear in the student handbook.
- D. The school district will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness, and/or sexual abuse prevention.
- F. This policy shall be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: MSBA/MASA Model Policy 102 (Equal Educational Opportunity)
MSBA/MASA Model Policy 401 (Equal Employment Opportunity)
MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 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)

MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)

MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)

MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)

MSBA/MASA Model Policy 525 (Violence Prevention)

MSBA/MASA Model Policy 526 (Hazing Prohibition)

MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

Adopted: _____

MSBA/MASA Model Policy 416

Orig. 1995

Revised: _____

Rev. 2023~~2~~

416 DRUG, ~~AND~~ ALCOHOL, AND CANNABIS TESTING

[Note: Drug, ~~and~~ alcohol, and cannabis testing of school bus drivers and applicants is mandatory under federal law. The mandatory testing is described under Part III. of the policy. Drug and alcohol testing of other employees or drug and alcohol testing of school bus drivers beyond that mandated by federal law is optional and can be done under state law only if a policy containing provisions, ~~such as the provisions of Part IV. of this policy,~~ is adopted. Cannabis testing of school employees and school bus drivers shall conform to federal and Minnesota law. To preserve the right to request or require school district employees who are not bus drivers and applicants to undergo cannabis testing or drug and/or alcohol testing or to require bus drivers to submit to testing that is not federally mandated, a school district should adopt Part IV. as part of its drug and alcohol testing policy.]

I. PURPOSE

- A. The school board recognizes the significant problems created by drug, ~~and~~ alcohol, and cannabis use in society in general, and the public schools in particular. The school board further recognizes the important contribution that the public schools have in shaping the youth of today into the adults of tomorrow.
- B. The school board believes that a work environment free of drug, ~~and~~ alcohol, and cannabis use will be not only safer, healthier, and more productive but also more conducive to effective learning. To provide such an environment, the purpose of this policy is to provide authority so that the school board may require all employees and/or job applicants to submit to drug, alcohol, and cannabis testing in accordance with the provisions of this policy and as provided in federal law and Minnesota Statutes, sections 181.950-181.957.

II. GENERAL STATEMENT OF POLICY

- A. All school district employees and job applicants whose positions require a commercial driver's license will be required to undergo drug and alcohol testing and cannabis testing in accordance with federal law and the applicable provisions of this policy. The school district also may request or require that drivers submit to drug and alcohol testing and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- B. The school district may request or require that any school district employee or job applicant, other than an employee or applicant whose position requires a commercial driver's license, submit to drug and alcohol testing and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- C. The use, possession, sale, purchase, transfer, or dispensing of any drugs not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of drugs that are not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is also

prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of drugs that are not medically prescribed are prohibited from entering or remaining on school district property.

- D. The use, possession, sale, purchase, transfer, or dispensing of alcohol or cannabis is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of alcohol or cannabis is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of alcohol or cannabis are prohibited from entering or remaining on school district property.
- E. Any employee who violates this section shall be subject to discipline that includes, but is not limited to, immediate suspension without pay and immediate discharge.
- F. The school district may discipline, discharge, or take other adverse personnel action against an employee for cannabis flower, cannabis product, lower-potency hemp edible, or hemp-derived consumer product use, possession, impairment, sale, or transfer while an employee is working, on school district premises, or operating a school district vehicle, machinery, or equipment as follows:
 - 1. if, as the result of consuming cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product, the employee does not possess that clearness of intellect and control of self that the employee otherwise would have;
 - 2. if cannabis testing verifies the presence of cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product following a confirmatory test;
 - 3. as provided in the school district's written work rules for cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products and cannabis testing, provided that the rules are in writing and in a written policy that contains the minimum information required by section 181.952; or
 - 4. as otherwise authorized or required under state or federal law or regulations, or if a failure to do so would cause the school district to lose a monetary or licensing-related benefit under federal law or regulations.

III. FEDERALLY MANDATED DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

A. General Statement of Policy

All persons subject to commercial driver's license requirements shall be tested for alcohol, cannabis (including medical cannabis), cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

B. Definitions

- 1. "Actual Knowledge" means actual knowledge by the school district that a driver has used alcohol or controlled substances based on: (a) direct observation of

the employee's use (not observation of behavior sufficient to warrant reasonable suspicion testing); (b) information provided by a previous employer; (c) a traffic citation; or (d) an employee's admission, except when made in connection with a qualified employee self-admission program.

2. "Alcohol Screening Device" (ASD) means a breath or saliva device, other than an Evidential Breath Testing Device (EBT), that is approved by the National Highway Traffic Safety Administration and placed on its Conforming Products List for such devices.
3. "Breath Alcohol Technician" (BAT) means an individual who instructs and assists individuals in the alcohol testing process and who operates the EBT.
4. "Commercial Motor Vehicle" (CMV) includes a vehicle that is designed to transport 16 or more passengers, including the driver.
5. "Designated Employer Representative" (DER) means an employee authorized by the school district to take immediate action to remove employees from safety-sensitive duties, or cause employees to be removed from these covered duties, and to make required decisions in the testing and evaluation process. The DER receives test results and other communications for the school district.
6. "Department of Transportation" (DOT) means United States Department of Transportation.
7. "Direct Observation" means observation of alcohol or controlled substances use and does not include observation of employee behavior or physical characteristics sufficient to warrant reasonable suspicion testing.
8. "Driver" is any person who operates a CMV, including full-time, regularly employed drivers, casual, intermittent, or occasional drivers, leased drivers, and independent owner-operator contractors.
9. "Evidential Breath Testing Device" (EBT) means a device approved by the National Highway Traffic Safety Administration for the evidentiary testing of breath for alcohol concentration and placed on its Conforming Products List for such devices.
10. "Licensed Medical Practitioner" means a person who is licensed, certified, and/or registered, in accordance with applicable Federal, State, local, or foreign laws and regulations, to prescribe controlled substances and other drugs.
11. "Medical Review Officer" (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by the school district's drug testing program and for evaluating medical explanations for certain drug tests.
12. "Refusal to Submit" (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver's provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a

determination has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed by the school district or the collector; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre-employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because he or she has left before it commences is not deemed to have refused to submit to testing.

13. "Safety-Sensitive Functions" are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work and all responsibility for performing work, and include such functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing, repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.
14. "Screening Test Technician" (STT) means anyone who instructs and assists individuals in the alcohol testing process and operates an ASD.
15. "Stand Down" means the practice of temporarily removing an employee from performing safety-sensitive functions based only upon a laboratory report to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated test, or a substituted test before the MRO completes the verification process.
16. "Substance Abuse Professional" (SAP) means a qualified person who evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

C. Policy and Educational Materials

[Note: Federal regulations require that school districts provide materials to bus drivers explaining the school district's policies and procedures and the federal requirements with respect to the mandatory drug and alcohol testing of bus drivers. 49 Code of Federal Regulations, section 382.601. Most of the required information is contained within this model policy. Additional materials to be provided to employees are described in Paragraph 2. of Section C.]

1. The school district shall provide a copy of this policy and procedures to each driver prior to the start of its alcohol and drug testing program and to each driver subsequently hired or transferred into a position requiring driving of a CMV.

2. The school district shall provide to each driver information required under Title 49 of the Code of Federal Regulations, including information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or controlled substance problem (the driver's or a coworker's); and available methods of intervening when an alcohol or controlled substance problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.
3. The school district shall provide written notice to representatives of employee organizations that the information described above is available.
4. The school district shall require each driver to sign a statement certifying that the driver received a copy of the policy and materials. This statement should be in the form of Attachment A to this policy. The school district will maintain the original signed certificate and will provide a copy to the driver if the driver so requests.

[Note: The federal regulations require a school district to obtain a signed statement from each driver certifying that he or she received a copy of these materials. 49 Code of Federal Regulations, section 382.601(d). The original signed certificate must be maintained by the school district and a copy may be provided to the driver.]

D. Alcohol and Controlled Substances Testing Program Manager

[Note: School districts are required by federal regulations to designate a person to answer driver questions about the policy and the education materials described in Section C. above and to notify the drivers of the designation. 49 Code of Federal Regulations, section 382.601(b)(1).]

1. The program manager will coordinate the implementation, direction, and administration of the alcohol and controlled substances testing policy for bus drivers. The program manager is the principal contact for the collection site, the testing laboratory, the MRO, the BAT, the SAP, and the person submitting to the test. Employee questions concerning this policy shall be directed to the program manager.
2. The school district shall designate a program manager and provide written notice of the designation to each driver along with this policy.

E. Specific Prohibitions for Drivers

[Note: The specific prohibitions for drivers are contained, in large part, in 49 Code of Federal Regulations, sections 382.201-382.215.]

1. Alcohol Concentration. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater. Drivers who test greater than 0.04 will be taken out of service and will be subject to evaluation by a professional and retesting at the driver's expense.
2. Alcohol Possession. No driver shall be on duty or operate a CMV while the driver possesses alcohol.

3. On-Duty Use. No driver shall use alcohol while performing safety-sensitive functions.
4. Pre-Duty Use. No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.
5. Use Following an Accident. No driver required to take a post-accident test shall use alcohol for eight (8) hours following the accident, or until the driver undergoes a post-accident alcohol test, whichever occurs first.
6. Refusal to Submit to a Required Test. No driver shall refuse to submit to an alcohol or controlled substances test required by post-accident, random, reasonable suspicion, return-to-duty, or follow-up testing requirements. A verified adulterated or substituted drug test shall be considered a refusal to test.
7. Use of Controlled Substances. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to instructions (which have been presented to the school district) from a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance does not adversely affect the driver's ability to safely operate a CMV. Controlled substance includes medical cannabis, regardless of whether the driver is enrolled in the state registry program.
8. Positive, Adulterated, or Substituted Test for Controlled Substance. No driver shall report for duty, remain on duty, or perform a safety-sensitive function if the driver tests positive for controlled substances, including medical cannabis, or has adulterated or substituted a test specimen for controlled substances.
9. General Prohibition. Drivers are also subject to the general policies and procedures of the school district that prohibit possession, transfer, sale, exchange, reporting to work under the influence of drugs or alcohol, and consumption of drugs or alcohol while at work or while on school district premises or operating any school district vehicle, machinery, or equipment.

F. Other Alcohol-Related Conduct

[Note: Consequences for drivers engaging in alcohol-related conduct are described in the federal regulations. 49 Code of Federal Regulations, section 382.505.]

No driver found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform safety-sensitive functions for at least twenty-four (24) hours following administration of the test. The school district will not take any action under this policy other than removal from safety-sensitive functions based solely on test results showing an alcohol concentration of less than 0.04 but may take action otherwise consistent with law and the policies of the school district.

G. Prescription Drugs/Cannabinoid Products

A driver shall inform the driver's supervisor if at any time the driver is using a controlled substance pursuant to a physician's prescription. The physician's instructions shall be presented to the school district upon request. Use of a prescription drug shall be allowed if the physician has advised the driver that the prescribed drug will not adversely affect

the driver's ability to safely operate a CMV. Use of medical cannabis is prohibited notwithstanding the driver's enrollment in the patient registry. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for cannabis. MROs will verify a drug test confirmed as positive, even if a driver claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.

H. Testing Requirements

[Note: School districts must utilize the U.S. DOT Drug & Alcohol Clearinghouse ("Clearinghouse") to conduct pre-employment queries, annual queries, and reports regarding CDL holders who operate CMVs on public roads (including school bus drivers) and who are covered by the Federal Motor Carrier Safety Administration (FMCSA) Drug and Alcohol Testing Program. In addition to utilizing the Clearinghouse, school districts must continue to comply with the alcohol and controlled substance testing required under Title 49 of the Federal Regulations.]

1. Pre-Employment Testing

[Note: 49 Code of Federal Regulations, section 382.301 details the requirements for pre-employment testing.]

- a. A driver applicant shall undergo testing for [alcohol and] controlled substances, including medical cannabis, before the first time the driver performs safety-sensitive functions for the school district.

[Note: A school district is permitted, but not required, to conduct pre-employment testing for the use of alcohol. If a school district elects to require pre-employment testing for alcohol, it should include the bracketed text in Subparagraph a., above, and test all applicants uniformly.]

- b. Tests shall be conducted only after the applicant has received a conditional offer of employment.
- c. To be hired, the applicant must test negative and must sign an agreement in the form of Attachment B to this policy, authorizing former employers to release to the school district all information on the applicant's alcohol tests with results of blood alcohol concentration of 0.04 or higher, or verified positive results for controlled substances, including medical cannabis, or refusals to be tested (including verified adulterated or substituted drug test results), or any other violations of DOT agency drug and alcohol testing regulations, or, if the applicant violated the testing regulations, documentation of the applicant's successful completion of DOT return-to-duty requirements (including follow-up tests), within the preceding two (2) years.

[Note: Federal regulations require school districts to inquire about, obtain, and review alcohol and controlled substances information from prior employers pursuant to a driver's written authorization, prior to the time a driver performs safety-sensitive functions, if feasible. 49 Code of Federal Regulations, section 382.413 and 49 Code of Federal Regulations, section 40.25. If not feasible, school districts must not permit the employee to perform safety-sensitive functions for more

than thirty (30) days from the date a safety-sensitive function was performed unless the school districts make good faith efforts to obtain the information and to make a record of those efforts to be retained in the driver's qualification file.]

- d. The applicant also must be asked whether he or she has tested positive, or refused to test, on any pre-employment drug or alcohol test administered by an employer to which the employee, during the last two (2) years, applied for, but did not obtain, safety-sensitive transportation work covered by DOT testing rules.
- e. Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to obtain information about whether the driver (1) has a verified positive, adulterated, or substituted controlled substances test result; (2) has an alcohol confirmation test with a concentration of 0.04 or higher; (3) has refused to submit to a test in violation of federal law; or (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law. The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query. The school district shall retain the consent for three (3) years from the date of the query.

3. Post-Accident Testing

[Note: 49 Code of Federal Regulations, section 382.303 governs post-accident testing of drivers.]

- a. As soon as practicable following an accident involving a CMV, the school district shall test the driver for alcohol and controlled substances, including medical cannabis, if the accident involved the loss of human life or if the driver receives a citation for a moving traffic violation arising from an accident which results in bodily injury or disabling damage to a motor vehicle.
- b. Drivers should be tested for alcohol use within two (2) hours and no later than eight (8) hours after the accident.
- c. Drivers should be tested for controlled substances, including medical cannabis, no later than thirty-two (32) hours after the accident.
- d. A driver subject to post-accident testing must remain available for testing, or shall be considered to have refused to submit to the test.
- e. If a post-accident alcohol test is not administered within two (2) hours following the accident, the school district shall prepare and maintain on file a record stating the reasons the test was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours.
- f. If a post-accident alcohol test is not administered within eight (8) hours following the accident or a post-accident controlled substances test is

not administered within thirty-two (32) hours following the accident, the school district shall cease attempts to administer the test, and prepare and maintain on file a record stating the reasons for not administering the test.

- g. The school district shall report drug and alcohol program violations to the Clearinghouse as required under federal law.

4. Random Testing

[Note: 49 Code of Federal Regulations, section 382.305 governs random testing of drivers.]

- a. The school district shall conduct tests on a random basis at unannounced times throughout the year, as required by the federal regulations.

[Note: The Federal Highway Administration (FHWA) set the random alcohol selection and testing rate at 10% of the average number of driver positions and evaluates this minimum percentage each year. School districts can elect to stay at the 1998 level of 25% (or a higher percentage) if they do not want to monitor the minimum annual percentage rate set by the FHWA. The random controlled substances selection and testing rate has remained at 50% each year and has not been lowered to 25% as is possible under the regulations.]

- b. The school district shall test for alcohol at a minimum annual percentage rate of 10% of the average number of driver positions, and for controlled substances, including medical cannabis, at a minimum annual percentage of 50%.
- c. The school district shall adopt a scientifically valid method for selecting drivers for testing, such as random number table or a computer-based random number generator that is matched with identifying numbers of the drivers. Each driver shall have an equal chance of being tested each time selections are made. Each driver selected for testing shall be tested during the selection period.
- d. Random tests shall be unannounced. Dates for administering random tests shall be spread reasonably throughout the calendar year.
- e. Drivers shall proceed immediately to the collection site upon notification of selection; provided, however, that if the driver is performing a safety-sensitive function, other than driving, at the time of notification, the driver shall cease to perform the function and proceed to the collection site as soon as possible.

5. Reasonable Suspicion Testing

[Note: 49 Code of Federal Regulations, section 382.307 governs reasonable suspicion testing of drivers.]

- a. The school district shall require a driver to submit to an alcohol test and/or controlled substances, including medical cannabis, test when a supervisor or school district official, who has been trained in accordance with the regulations, has reasonable suspicion to believe that the driver

has used alcohol and/or controlled substances, including medical cannabis, on duty, within four (4) hours before coming on duty, or just after the period of the work day. The test shall be done as soon as practicable following the observation of the behavior indicative of the use of controlled substances or alcohol.

- b. The reasonable suspicion determination must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech, or body odors. The required observations for reasonable suspicion of a controlled substances violation may include indications of the chronic and withdrawal effects of controlled substances.
- c. Alcohol testing shall be administered within two (2) hours following a determination of reasonable suspicion. If it is not done within two (2) hours, the school district shall prepare and maintain a record explaining why it was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours. If an alcohol test is not administered within eight (8) hours following the determination of reasonable suspicion, the school district shall cease attempts to administer the test and state in the record the reasons for not administering the test.
- d. The supervisor or school district official who makes observations leading to a controlled substances reasonable suspicion test shall make and sign a written record of the observations within twenty-four (24) hours of the observed behavior or before the results of the drug test are released, whichever is earlier.

[Note: 49 Code of Federal Regulations, sections 382.309, 40.23(d) and 40.305 govern return-to-duty testing.]

- 6. Return-To-Duty Testing. A driver found to have violated this policy shall not return to work until an SAP has determined the employee has successfully complied with prescribed education and/or treatment and until undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a confirmed negative result for the use of controlled substances. The school district is not required to return a driver to safety-sensitive duties because the driver has met these conditions; this is a personnel decision subject to collective bargaining agreements or other legal requirements.

[Note: 49 Code of Federal Regulations, sections 382.311, 40.307 and 40.309 govern follow-up testing.]

- 7. Follow-Up Testing. When an SAP has determined that a driver is in need of assistance in resolving problems with alcohol and/or controlled substances, the driver shall be subject to unannounced follow-up testing as directed by the SAP for up to sixty (60) months after completing a treatment program.
- 8. Refusal to Submit and Attendant Consequences

[Note: Consequences for refusals to submit to required drug and alcohol tests are addressed generally in 49 Code of Federal Regulations, sections 40.191, 40.261 and 382.211. They are more specifically addressed in 49 Code of Federal Regulations, sections 382.501-382.507]

and in 49 United States Code section 521(b).]

- a. A driver or driver applicant may refuse to submit to drug and alcohol testing.
- b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 United States Code section 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.
- c. A driver applicant who refuses to submit to testing shall be disqualified from further consideration for the conditionally offered position.
- d. An employee who refuses to submit to testing shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If an employee is offered an opportunity to return to a DOT safety-sensitive duty, the employee will be evaluated by an SAP and must submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.
- e. Drivers or driver applicants who refuse to submit to required testing will be required to sign Attachment C to this policy.

I. Testing Procedures

1. Drug Testing

[Note: The Federal Drug Testing Custody and Control Form (CCF) must be used to document every urine collection required by the DOT drug testing program. 49 Code of Federal Regulations, section 40.45.]

- a. Drug testing is conducted by analyzing a donor's urine specimen. Split urine samples will be collected in accordance with federal regulations. The donor will provide a urine sample at a designated collection site. The collection site personnel will then pour the sample into two sample bottles, labeled "primary" and "split," seal the specimen bottles, complete the chain of custody form, and prepare the specimen bottles for shipment to the testing laboratory for analysis. The specimen preparation shall be conducted in sight of the donor.
- b. If the donor is unable to provide the appropriate quantity of urine, the collection site person shall instruct the individual to drink up to forty (40) ounces of fluid distributed reasonably through a period of up to three (3) hours to attempt to provide a sample. If the individual is still unable to provide a complete sample, the test shall be discontinued and the school district notified. The DER shall refer the donor for a medical evaluation to determine if the donor's inability to provide a specimen is genuine or constitutes a refusal to test. For pre-employment testing, the school district may elect to not have a referral made, and revoke the employment offer.

- c. Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the DER. If the results are negative, the school district is informed and no further action is necessary. If the test result is confirmed positive, adulterated, substituted, or invalid, the MRO shall give the donor an opportunity to discuss the test result. The MRO will contact the donor directly, on a confidential basis, to determine whether the donor wishes to discuss the test result. The MRO shall notify each donor that the donor has seventy-two (72) hours from the time of notification in which to request a test of the split specimen at the donor's expense. No split specimen testing is done for an invalid result.
- d. If the donor requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor's failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.
- e. If, after making reasonable efforts and documenting those efforts, the MRO is unable to reach the donor directly, the MRO must contact the DER who will direct the donor to contact the MRO. If the DER is unable to contact the donor, the donor will be suspended from performing safety-sensitive functions.
- f. The MRO may confirm the test as a positive without having communicated directly with the donor about the test results under the following circumstances:
 - (1) The donor expressly declines the opportunity to discuss the test results;
 - (2) The donor has not contacted the MRO within seventy-two (72) hours of being instructed to do so by the DER; or
 - (3) The MRO and the DER, after making and documenting all reasonable efforts, have not been able to contact the donor within ten (10) days of the date the confirmed test result was received from the laboratory.

2. Alcohol Testing

[Note: The DOT Alcohol Testing Form (ATF) must be used for every DOT alcohol test. 49 Code of Federal Regulations, section 40.225.]

- a. The federal alcohol testing regulations require testing to be administered by a BAT using an EBT or an STT using an ASD. EBTs and ASDs can be used for screening tests but only EBTs can be used for confirmation tests.
- b. Any test result less than 0.02 alcohol concentration is considered a "negative" test.
- c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor's inability to provide a breath sample is genuine or constitutes a refusal to test.
- d. If the screening test results show alcohol concentration of 0.02 or higher, a confirmatory test conducted on an EBT will be required to be performed between fifteen (15) and thirty (30) minutes after the completion of the screening test.
- e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

- 1. All drivers and driver applicants subject to the controlled substances testing provisions of this policy who receive a confirmed positive test result for the use of controlled substances have the right to request, at the driver's or driver applicant's expense, a confirming retest of the split urine sample. If the confirming retest is negative, no adverse action will be taken against the driver, and a driver applicant will be considered for employment.

[Note: The limitation on discharge in Paragraph 2., below, is contained solely in Minnesota law. State law is preempted by federal laws and regulations as it relates to drivers of commercial motor vehicles (such as bus drivers). See Minnesota Statutes section 221.031, Subd. 10. Nevertheless, school districts may decide to comply with the state law requirements for various reasons (such as to treat all school district employees equally since employees subject to testing only under state law are accorded these additional rights). Consultation with the school district's legal counsel is recommended.]

- 2. The school district will not discharge a driver who, for the first time, receives a confirmed positive drug or alcohol test UNLESS:
 - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with the SAP; and
 - b. The employee refuses to participate in the recommended program, or fails to successfully complete the program as evidenced by withdrawal before its completion or by a positive test result on a confirmatory test after completion of the program.

- c. This limitation on employee discharge does not bar discharge of an employee for reasons independent of the first confirmed positive test result.

K. Testing Laboratory

The testing laboratory for controlled substances will be [***name, address, telephone number***], which is a laboratory certified by the Department of Health and Human Services – SAMHSA to perform controlled substances testing pursuant to federal regulations.

L. Confidentiality of Test Results

All alcohol and controlled substances test results and required records of the drug and alcohol testing program are considered confidential information under federal law and private data on individuals as that phrase is defined in Minnesota Statutes, Chapter 13. Any information concerning the individual’s test results and records shall not be released without written permission of the individual, except as provided for by regulation or law.

M. Recordkeeping Requirements and Retention of Records

- 1. The school district shall keep and maintain records in accordance with the federal regulations in a secure location with controlled access.

[Note: The federal recordkeeping requirements for school districts are detailed in the federal regulations, 49 Code of Federal Regulations, sections 382.401 et seq. and 40.331. The DOT publishes a guide to the recordkeeping requirements of mandatory drug and alcohol testing for persons with a commercial driver’s license as part of its Alcohol & Drugs: DOT Compliance Manual.]

- 2. The required records shall be retained for the following minimum periods:

Basic records	5 years
---------------	---------

“Basic records” includes records of: (a) alcohol test results with concentration of 0.02 or greater; (b) verified positive drug test results; (c) refusals to submit to required tests (including substituted or adulterated drug test results); (d) SAP reports; (e) all follow-up tests and schedules for follow-up tests; (f) calibration documentation; (g) administration of the testing programs; and (h) each annual calendar year summary.

Information obtained from previous employers	3 years
--	---------

Alcohol and controlled substance collection procedures	2 years
--	---------

Negative and cancelled controlled substance tests	1 year
---	--------

Alcohol tests with less than 0.02 concentration	1 year
---	--------

Education and training records	indefinite
--------------------------------	------------

“Education and training records” must be maintained while the individuals perform the functions which require training and for the two (2) years after ceasing to perform those functions.

- 3. Personal Information

Personal information about all individuals who undergo any required testing under this policy will be shared with the U.S. DOT Drug & Alcohol Clearinghouse ("Clearinghouse") as required under federal law, including:

- a. The name of the person tested;
- b. Any verified positive, adulterated, or substituted drug test result;
- c. Any alcohol confirmation test with a BAC concentration of 0.04 or higher;
- d. Any refusal to submit to any test required hereunder;
- e. Any report by a supervisor of actual knowledge of use as follows
 - i. Any on-duty alcohol use;
 - ii. Any pre-duty alcohol use;
 - iii. Any alcohol use following an accident; and
 - iv. Any controlled substance use.
- f. Any report from a substance abuse professional certifying successful completion of the return-to-work process;
- g. Any negative return-to-duty test; and
- h. Any employer's report of completion of follow-up testing.

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

1. Removal. The school district shall remove a driver who has engaged in prohibited conduct from safety-sensitive functions. A driver shall not be permitted to return to safety-sensitive functions until and unless the return-to-duty requirements of federal DOT regulations have been completed.
2. Referral, Evaluation, and Treatment
 - a. A driver or driver applicant who has engaged in prohibited conduct shall be provided a listing of SAPs readily available to the driver or applicant and acceptable to the school district.

[Note: Subparagraphs b. and c., below, are based on the provisions of 49 Code of Federal Regulations section 40.289.]

- b. If the school district offers a driver an opportunity to return to a DOT safety-sensitive duty following a violation, the driver must be evaluated

by an SAP and the driver is required to successfully comply with the SAP's evaluation recommendations (education, treatment, follow-up evaluation(s), and/or ongoing services). The school district is not required to provide an SAP evaluation or any subsequent recommended education or treatment.

[Note: School districts are not required to comply with state law governing drug and alcohol testing when the individuals are subject to the federal laws and regulations (i.e., bus drivers). If a school district, after consultation with legal counsel, chooses to comply voluntarily with these requirements, Subparagraph b., above, can be modified as follows:

b. The school district will offer a driver an opportunity to return to a DOT safety-sensitive duty following an employee's first positive test result on a confirmatory test if no reasons independent of the first test result for discharge exist. Otherwise, the school district may choose, but is not required, to provide an SAP evaluation or any subsequent recommended education or treatment.]

- c. Drivers are responsible for payment for SAP evaluations and services unless a collective bargaining agreement or employee benefit plan provides otherwise.
- d. Drivers who engage in prohibited conduct also are required to comply with follow-up testing requirements.

3. Disciplinary Action

- a. Any driver who refuses to submit to post-accident, random, reasonable suspicion, or follow-up testing not only shall not perform or continue to perform safety-sensitive functions, but also may be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- b. Drivers who test positive with verification of a confirmatory test or are otherwise found to be in violation of this policy or the federal regulations shall be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- c. Nothing in this policy limits or restricts the right of the school district to discipline or discharge a driver for conduct which not only constitutes prohibited conduct under this policy but also violates the school district's other rules or policies.

P. Other Testing

The school district may request or require that drivers submit to cannabis testing or drug and alcohol testing other than that required by federal law. For example, drivers may be requested or required to undergo cannabis testing or drug and alcohol testing on an annual basis as part of a routine physical examination. Such additional testing of drivers will be conducted only in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957. For purposes of such

additional, non-mandatory testing, drivers fall within the definition of “other employees” covered by Section IV. of this policy.

[Note: When the testing of drivers complies with federal testing requirements and procedures, school districts clearly are exempt from the state drug and alcohol testing requirements in Minnesota Statutes, sections 181.950-181.957. See Minnesota Statutes, section 221.031, subdivision 10. When testing beyond the federally mandated requirements, however, school districts still must comply with state law.]

Q. Report to Clearinghouse

The school district shall promptly submit to the Clearinghouse any record generated of an individual who refuses to take an alcohol or controlled substance test required under Title 49, Code of Federal Regulations, tests positive for alcohol or a controlled substance in violation of federal regulations, or violates subpart B of Part 382 of Title 49, Code of Federal Regulations (or any subsequent corresponding regulations).

R. Annual Clearinghouse Query

1. The school district must conduct a query of the Clearinghouse record at least once per year for information for all employees subject to controlled substance and alcohol testing related to CMV operation to determine whether information exists in the Clearinghouse about those employees. In lieu of a full query, the school district may obtain the individual driver’s consent to conduct a limited query to satisfy the annual query requirement. The limited query will tell the employer whether there is information about the driver in the Clearinghouse but will not release that information to the employer. If the limited query shows that information exists in the Clearinghouse about the driver, the school district must conduct a full query within twenty-four (24) hours or must not allow the driver to continue to perform any safety-sensitive function until the employee conducts the full query and the results confirm the driver’s Clearinghouse record contains no prohibitions showing the driver has a verified positive, adulterated or substitute controlled substance test, no alcohol confirmation test with a concentration of 0.04 or higher, refuses to submit to a test, or was reported to have used alcohol on duty, before duty, following an accident or otherwise used a controlled substance in violation of the regulations except where the driver completed the SAP evaluation, referral and education/treatment process as required by the regulations. The school district shall comply with the query requirements set forth in 49 Code of Federal Regulations 382.701.
2. The school district may not access an individual’s Clearinghouse record unless the school district (1) obtains the individual’s prior written or electronic consent for access to the record; and (2) submits proof of the individual’s consent to the Clearinghouse. The school district must retain the consent for three (3) years from the date of the last query. The school district shall retain for three (3) years a record of each request for records from the Clearinghouse and the information received pursuant to the request.
3. The school district shall protect the individual’s privacy and confidentiality of each Clearinghouse record it receives. The school district shall ensure that information contained in a Clearinghouse record is not divulged to a person or entity not directly involved in assessing and evaluating whether a prohibition applies with respect to the individual to operate a CMV for the school district.

4. The school district may use an individual's Clearinghouse record only to assess and evaluate whether a prohibition applies with respect to the individual to operate a CMV for the school district.

IV. CANNABIS TESTING OR DRUG AND ALCOHOL TESTING FOR OTHER EMPLOYEES

The school district may request or require drug and alcohol testing for other school district personnel, i.e., employees who are not school bus drivers, or job applicants for such positions. The school district does not have a legal duty to request or require any employee or job applicant to undergo drug and alcohol testing as authorized in this policy, except for school bus drivers and other drivers of CMVs who are subject to federally mandated testing. (See Section III. of this policy.) If a school bus driver is requested or required to submit to drug or alcohol testing beyond that mandated by federal law, the provisions of Section IV. of this policy will be applicable to such testing.

A. Definitions

1. "Cannabis testing" means the analysis of a body component sample according to the standards established under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of cannabis flower, as defined in Minnesota Statutes, section 342.01, subdivision 16, cannabis products, as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, hemp-derived consumer products as defined in section 342.01, subdivision 37, or cannabis metabolites in the sample tested. The definitions in this section apply to cannabis testing unless stated otherwise.
2. "Confirmatory test" and "confirmatory retest" mean a drug or alcohol test that uses a method of analysis allowed under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
3. "Drug" means a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, but does not include marijuana, tetrahydrocannabinols, cannabis flower as defined in section 342.01, subdivision 16, cannabis products as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, and hemp-derived consumer products as defined in section 342.01, subdivision 37.
4. "Drug and Alcohol Testing," "Drug or Alcohol Testing," and "Drug or Alcohol Test" mean analysis of a body component sample by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of drugs, alcohol, or their metabolites in the sample tested. "Drug and alcohol testing," "drug or alcohol testing," and "drug or alcohol test" do not include cannabis or cannabis testing, unless stated otherwise.
5. "Employee" means a person, independent contractor, or person working for an independent contractor who performs services for compensation, in whatever form, for an employer.
6. "Initial screening test" means a drug or alcohol test or cannabis test which uses a method of analysis under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
7. "Job Applicant" means a person, independent contractor, or person working for

an independent contractor who applies to become an employee of the charter school in a position that does not require a commercial driver's license, and includes a person who has received a job offer made contingent on the person's passing drug or alcohol testing. Job applicants for positions requiring a commercial driver's license are governed by the provisions of the charter school's drug and alcohol testing policy relating to school bus drivers (Section III.).

8. "Other Employees" means any persons, independent contractors, or persons working for an independent contractor who perform services for the charter school for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver's license, and includes both professional and nonprofessional personnel. Persons whose positions require a commercial driver's license are primarily governed by the provisions of the charter school's drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver's license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of "other employees."

9. "Positive Test Result" means a finding of the presence of drugs, alcohol, or their metabolites in the sample tested in levels at or above the threshold detection levels contained in the standards of one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.

10. "Random Selection Basis" means a mechanism for selection of employees that:

- a. results in an equal probability that any employee from a group of employees subject to the selection mechanism will be selected; and
- b. does not give the charter school discretion to waive the selection of any employee selected under the mechanism.

11. "Reasonable Suspicion" means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.

12. "Safety-Sensitive Position" means a job, including any supervisory or management position, in which an impairment caused by drug, alcohol, or cannabis usage would threaten the health or safety of any person.

B. Circumstances Under Which Cannabis Testing or Drug or Alcohol Testing May Be Requested or Required; Exceptions

1. General Limitations

- a. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or cannabis testing, unless the testing is done pursuant to this ~~drug and alcohol testing~~ policy; and is conducted by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1.
- b. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing or cannabis testing on an arbitrary

and capricious basis.

2. Cannabis Testing Exceptions

For the following positions, cannabis and its metabolites are considered a drug and subject to the drug and alcohol testing provisions in Minnesota Statutes, sections 181.950 to 181.957:

- a. a safety-sensitive position, as defined in Minnesota Statutes, section 181.950, subdivision 13;
- b. a position requiring face-to-face care, training, education, supervision, counseling, consultation, or medical assistance to children;
- c. a position requiring a commercial driver's license or requiring an employee to operate a motor vehicle for which state or federal law requires drug or alcohol testing of a job applicant or an employee;
- d. a position of employment funded by a federal grant; or
- e. any other position for which state or federal law requires testing of a job applicant or an employee for cannabis.

3. Job Applicant Testing

The school district may request or require any job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing, provided a job offer has been made to the applicant and the same test is requested or required of all job applicants conditionally offered employment for that position. If a job applicant has received a job offer that is contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the event the job offer is subsequently withdrawn, the school district shall notify the job applicant of the reason for its action.

- a. The school district must not request or require a job applicant to undergo cannabis testing solely for the purpose of determining the presence or absence of cannabis as a condition of employment unless otherwise required by state or federal law.
- b. Unless otherwise required by state or federal law, the school district must not refuse to hire a job applicant solely because the job applicant submits to a cannabis test or a drug and alcohol test authorized by Minnesota law and the results of the test indicate the presence of cannabis.
- c. The school district must not request or require an employee or job applicant to undergo cannabis testing on an arbitrary or capricious basis.
- d. Cannabis testing authorized under paragraph (d) must comply with the safeguards for testing employees provided in Minnesota Statutes, sections 181.953 and 181.954.

4. Random Testing

The school district may request or require employees to undergo cannabis testing or drug and alcohol testing on a random selection basis only if they are employed in safety-sensitive positions.

5. Reasonable Suspicion Testing

The school district may request or require any employee to undergo cannabis testing or drug and alcohol testing if the school district has a reasonable suspicion that the employee:

- a. is under the influence of cannabis, drugs, or alcohol;
- b. has violated the school district's written work rules prohibiting the use, possession, sale, or transfer of drugs or alcohol, cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products while the employee is working or while the employee is on the school district's premises or operating the school district's vehicles, machinery, or equipment;
- c. has sustained a personal injury, as that term is defined in Minnesota Statutes, section -176.011, subdivision 16, or has caused another employee to sustain a personal injury; or
- d. has caused a work-related accident or was operating or helping to operate machinery, equipment, or vehicles involved in a work-related accident.

6. Treatment Program Testing

The school district may request or require any employee to undergo cannabis testing and drug and alcohol testing if the employee has been referred by the school district for chemical dependency treatment or evaluation or is participating in a chemical dependency treatment program under an employee benefit plan, in which case the employee may be requested or required to undergo cannabis testing and drug and alcohol testing without prior notice during the evaluation or treatment period and for a period of up to two (2) years following completion of any prescribed chemical dependency treatment program.

7. Routine Physical Examination Testing

The school district may request or require any employee to undergo drug and alcohol testing as part of a routine physical examination provided the drug or alcohol test is requested or required no more than once annually and the employee has been given at least two weeks' written notice that a drug or alcohol test may be requested or required as part of the physical examination.

C. No Legal Duty to Test

The school district does not have a legal duty to request or require any employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing.

D. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing and

Consequences of Such Refusal

1. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing

Any employee or job applicant whose position does not require a commercial driver's license has the right to refuse drug and alcohol testing subject to the provisions contained in Paragraphs 2. and 3. of Section IV.D.

2. Consequences of an Employee's Refusal to Undergo Drug and Alcohol Testing

Any employee in a position that does not require a commercial driver's license who refuses to undergo drug and alcohol testing in the circumstances set out in the Random Testing, Reasonable Suspicion Testing, and Treatment Program Testing provisions of this policy may be subject to disciplinary action, up to and including immediate discharge.

3. Consequences of a Job Applicant's Refusal to Undergo Drug and Alcohol Testing

Any job applicant for a position which does not require a commercial driver's license who refuses to undergo drug and alcohol testing pursuant to the Job Applicant Testing provision of this policy shall not be employed.

E. Reliability and Fairness Safeguards

1. Pretest Notice

Before requesting an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or requesting cannabis testing, the school district shall provide the employee or job applicant with a Pretest Notice in the form of Attachment D to this policy on which to acknowledge that the employee or job applicant has received the school district's drug and alcohol testing or cannabis testing policy.

2. Notice of Test Results

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing an employee or job applicant who has undergone drug or alcohol testing or cannabis testing of a negative test result on an initial screening test or of a negative or positive test result on a confirmatory test.

3. Notice of and Right to Test Result Report

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing, an employee or job applicant who has undergone drug or alcohol testing of the employee or job applicant's right to request and receive from the school district a copy of the test result report on any drug or alcohol test or cannabis test.

4. Notice of and Right to Explain Positive Test Result

a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to explain the results and to submit additional information.

- b. The school district may request that the employee or job applicant indicate any over-the-counter or prescription medication that the individual is currently taking or has recently taken and any other information relevant to the reliability of, or explanation for, a positive test result.
- c. The employee may present verification of enrollment in the medical cannabis patient registry or of enrollment in a Tribal medical cannabis program as part of the employee's explanation.
- d. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for ~~marijuana~~cannabis. MROs will verify a drug test confirmed as positive, even if an employee claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.
- e. Within three (3) working days after notice of a positive test result on a confirmatory test, an employee or job applicant may submit information (in addition to any information already submitted) to the school district to explain that result.

5. Notice of and Right to Request Confirmatory Retests

- a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to request a confirmatory retest of the original sample at his or her expense.
- b. An employee or job applicant may request a confirmatory retest of the original sample at his or her own expense after notice of a positive test result on a confirmatory test. Within five (5) working days after notice of the confirmatory test result, the employee or job applicant shall notify the school district in writing of his or her intention to obtain a confirmatory retest. Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that the employee or job applicant has requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minnesota Statutes, section 181.953, subdivision 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug, ~~or alcohol,~~ or cannabis threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against the employee or job applicant.

- 6. If an employee or job applicant has a positive test result on a confirmatory test, the school district, at the time of providing notice of the test results, shall also provide written notice to inform the individual of other rights provided under Sections F. or G., below, whichever is applicable.

Attachments E and F to this policy provide the Notices described in Paragraphs

2. through 6. of this Section E.

F. Discharge and Discipline of Employees Whose Positions Do Not Require a Commercial Driver's License

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.
2. In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.
3. The school district may not discharge an employee for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test or cannabis test requested by the school district, unless the following conditions have been met:
 - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug, ~~or alcohol,~~ or cannabis counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical abuse counselor or a physician trained in the diagnosis and treatment of chemical dependency; and
 - b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
4. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.
5. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information or the employee's status as a patient enrolled in the medical cannabis registry program revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire, or failing to do so would violate federal law or regulations or cause the school district to lose money or licensing-related benefit under federal law or regulations.
6. The school district may not discriminate against any employee in termination, discharge, or any term of condition of employment or otherwise penalize an employee based upon an employee registered patient's positive drug test for cannabis components or metabolites, unless the employee used, possessed, or

was impaired by medical cannabis on school district property during the hours of employment.

7. An employee must be given access to information in the individual's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing process or cannabis testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

G. Withdrawal of Job Offer for an Applicant for a Position That Does Not Require a Commercial Driver's License

If a job applicant has received a job offer made contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

H. Chain-of-Custody Procedures

The school district has established its own reliable chain-of-custody procedures to ensure proper record keeping, handling, labeling, and identification of the samples to be tested. The procedures require the following:

1. Possession of a sample must be traceable to the employee from whom the sample is collected, from the time the sample is collected through the time the sample is delivered to the laboratory;
2. The sample must always be in the possession of, must always be in view of, or must be placed in a secure area by a person authorized to handle the sample;
3. A sample must be accompanied by a written chain-of-custody record; and
4. Individuals relinquishing or accepting possession of the sample must record the time the possession of the sample was transferred and must sign and date the chain-of-custody record at the time of transfer.

I. Privacy, Confidentiality and Privilege Safeguards

1. Privacy Limitations

A laboratory may only disclose to the school district test result data regarding the presence or absence of drugs, alcohol or their metabolites in a sample tested.

2. Confidentiality Limitations

With respect to employees and job applicants, test result reports and other information acquired in the drug or alcohol testing process are private data on individuals as that phrase is defined in Minnesota Statutes, chapter 13, and may not be disclosed by the school district or laboratory to another employer or to a third-party individual, governmental agency, or private organization without the written consent of the employee or job applicant tested.

3. Exceptions to Privacy and Confidentiality Disclosure Limitations

Notwithstanding Paragraphs 1. And 2., evidence of a positive test result on a confirmatory test may be: (1) used in an arbitration proceeding pursuant to a collective bargaining agreement, an administrative hearing under Minnesota Statutes, Chapter 43A or other applicable state or local law, or a judicial proceeding, provided that information is relevant to the hearing or proceeding; (2) disclosed to any federal agency or other unit of the United States government as required under federal law, regulation or order, or in accordance with compliance requirements of a federal government contract; and (3) disclosed to a substance abuse treatment facility for the purpose of evaluation or treatment of the employee.

4. Privilege

Positive test results from the school district drug or alcohol testing program may not be used as evidence in a criminal action against the employee or job applicant tested.

J. Notice of Testing Policy to Affected Employees

The school district shall provide written notice of this drug, ~~and alcohol,~~ and cannabis testing policy to all affected employees upon adoption of the policy, to a previously non-affected employee upon transfer to an affected position under the policy, and to a job applicant upon hire and before any testing of the applicant if the job offer is made contingent on the applicant's passing drug and alcohol testing. Affected employees and applicants will acknowledge receipt of this written notice in the form of Attachment G to this policy.

V. POSTING

The school district shall post notice in an appropriate and conspicuous location on its premises that it has adopted a drug and alcohol testing policy and that copies of the policy are available for inspection during regular business hours by its employees or job applicants in its personnel office or other suitable locations.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 43A (State Personnel Management)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 152.32 (Protections for Registry Program Participation)
Minn. Stat. § 176.011, subd. 16 (Definitions; Personal Injury)
Minn. Stat. §§ 181.950-181.957 (Drug and Alcohol Testing in the Workplace)
Minn. Stat. § 221.031 (Motor Carrier Rules)
49 U.S.C. § 31306 (Omnibus Transportation Employee Testing Act of 1991)
49 U.S.C. 31306a (National Clearinghouse for Controlled Substance and Alcohol Test Results of Commercial Motor Vehicle Operators)
49 U.S.C. § 521(b) (Civil and Criminal Penalties for Violations)
49 C.F.R. Parts 40 (Department of Transportation Rules Implementing Omnibus Transportation Employee Testing Act of 1991)
[49 C.F.R. Part 382 \(Controlled Substances and Alcohol Use and Testing\)](#)

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

MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)

Adopted: October 7, 1993

Revised/

Reviewed: July 11, 2022

413 HARASSMENT AND VIOLENCE

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability (Protected Class).

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to maintain a learning and working environment free from harassment and violence on the basis of Protected Class. The school district prohibits any form of harassment or violence on the basis of Protected Class.
- B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's Protected Class, as defined by this policy. (For purposes of this policy, school district personnel include school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)
- C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's Protected Class.
- D. The school district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's Protected Class, and to discipline or take appropriate action against any student, teacher, administrator, or other school district personnel found to have violated this policy.

III. DEFINITIONS

- A. "Assault" is:
 - 1. an act done with intent to cause fear in another of immediate bodily harm or death;
 - 2. the intentional infliction of or attempt to inflict bodily harm upon another; or

3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. “Harassment” prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual’s or group of individuals’ race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, when the conduct:
1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
 2. has the purpose or effect of substantially or unreasonably interfering with an individual’s work or academic performance; or
 3. otherwise adversely affects an individual’s employment or academic opportunities.
- C. “Immediately” means as soon as possible but in no event longer than 24 hours.
- D. Protected Classifications; Definitions
1. “Disability” means, with respect to an individual who
 - a. a physical sensory or mental impairment that materially limits one or more major life activities of such individual;
 - b. has a record of such an impairment; or
 - c. is regarded as having such an impairment.
 2. “Familial status” means the condition of one or more minors being domiciled with:
 - a. their parent or parents or the minor’s legal guardian; or
 - b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.
 3. “Marital status” means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.
 4. “National origin” means the place of birth of an individual or of any of the individual’s lineal ancestors.

5. “Sex” includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
 6. “Sexual orientation” means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one’s biological maleness or femaleness. “Sexual orientation” does not include a physical or sexual attachment to children by an adult.
 7. “Status with regard to public assistance” means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.
- E. “Remedial response” means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.
- F. Sexual Harassment; Definition
1. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct, or other verbal or physical conduct or communication of a sexual nature when:
 - a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or
 - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual’s employment or education; or
 - c. that conduct or communication has the purpose or effect of substantially interfering with an individual’s employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.
 2. Sexual harassment may include, but is not limited to:
 - a. unwelcome verbal harassment or abuse;
 - b. unwelcome pressure for sexual activity;
 - c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of student(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;

- d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;
- e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
- f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

- 1. Sexual violence is a physical act of aggression or force or the threat thereof that involves the touching of another's intimate parts or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes, section 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.
- 2. Sexual violence may include, but is not limited to:
 - a. touching, patting, grabbing, or pinching another person's intimate parts
 - b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
 - c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
 - d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to an individual's Protected Class.

IV. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of Protected Class by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts

immediately to an appropriate school district official designated by this policy. A person may report conduct that may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.

- B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a school district human rights officer or to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.
- D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.
- E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.
- F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.
- G. In the District. The school board hereby designates the Human Resources Director as the school district human rights officer(s) to receive reports or complaints of harassment or

violence prohibited by this policy. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.

- H. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.
- I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment.
- J. Use of formal reporting forms is not mandatory.
- K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.
- L. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.
- M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- N. False accusations or reports of violence or harassment against another person are prohibited.
- O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

V. INVESTIGATION

- A. By authority of the school district, the human rights officer, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.
- D. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, and students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.
- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- F. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulations.
- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the targets or victims and alleged perpetrators

of harassment or violence, the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.

- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights or another state or federal agency, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes Chapter. 260E may be applicable.
- B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.

- B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- C. This policy shall appear in the student handbook.
- D. The school district will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness, and/or sexual abuse prevention.
- F. This policy shall be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: Policy 102 (Equal Educational Opportunity)
Policy 401 (Equal Employment Opportunity)
Policy 402 (Disability Nondiscrimination Policy)
Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Policy 406 (Public and Private Personnel Data)
Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
Policy 506 (Student Discipline)
Policy 514 (Bullying Prohibition Policy)
Policy 515 (Protection and Privacy of Pupil Records)
Policy 521 (Student Disability Nondiscrimination)
Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)
Policy 524 (Internet Acceptable Use and Safety Policy)

Policy 525 (Violence Prevention)

Policy 526 (Hazing Prohibition)

Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

Adopted: April 2, 1996

Revised: May 1, 2023

416 DRUG AND ALCOHOL TESTING

I. PURPOSE

- A. The school board recognizes the significant problems created by drug and alcohol use in society in general, and the public schools in particular. The school board further recognizes the important contribution that the public schools have in shaping the youth of today into the adults of tomorrow.
- B. The school board believes that a work environment free of drug and alcohol use will be not only safer, healthier, and more productive but also more conducive to effective learning. To provide such an environment, the purpose of this policy is to provide authority so that the school board may require all employees and/or job applicants to submit to drug and alcohol testing in accordance with the provisions of this policy and as provided in federal law and Minnesota Statutes, sections 181.950-181.957.

II. GENERAL STATEMENT OF POLICY

- A. All school district employees and job applicants whose positions require a commercial driver's license will be required to undergo drug and alcohol testing in accordance with federal law and the applicable provisions of this policy. The school district also may request or require that drivers submit to drug and alcohol testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- B. The school district may request or require that any school district employee or job applicant, other than an employee or applicant whose position requires a commercial driver's license, submit to drug and alcohol testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- C. The use, possession, sale, purchase, transfer, or dispensing of any drugs not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of drugs that are not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of drugs that are not medically prescribed are prohibited from entering or remaining on school district property.

- D. The use, possession, sale, purchase, transfer, or dispensing of alcohol is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of alcohol is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of alcohol are prohibited from entering or remaining on school district property.
- E. Any employee who violates this section shall be subject to discipline that includes, but is not limited to, immediate suspension without pay and immediate discharge.

III. FEDERALLY MANDATED DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

A. General Statement of Policy

All persons subject to commercial driver's license requirements shall be tested for alcohol, marijuana (including medical cannabis), cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

B. Definitions

1. "Actual Knowledge" means actual knowledge by the school district that a driver has used alcohol or controlled substances based on: (a) direct observation of the employee's use (not observation of behavior sufficient to warrant reasonable suspicion testing); (b) information provided by a previous employer; (c) a traffic citation; or (d) an employee's admission, except when made in connection with a qualified employee self-admission program.
2. "Alcohol Screening Device" (ASD) means a breath or saliva device, other than an Evidential Breath Testing Device (EBT), that is approved by the National Highway Traffic Safety Administration and placed on its Conforming Products List for such devices.
3. "Breath Alcohol Technician" (BAT) means an individual who instructs and assists individuals in the alcohol testing process and who operates the EBT.
4. "Commercial Motor Vehicle" (CMV) includes a vehicle that is designed to transport 16 or more passengers, including the driver.
5. "Designated Employer Representative" (DER) means an employee authorized by the school district to take immediate action to remove employees from safety-sensitive duties, or cause employees to be removed

from these covered duties, and to make required decisions in the testing and evaluation process. The DER receives test results and other communications for the school district.

6. “Department of Transportation” (DOT) means United States Department of Transportation.
7. “Direct Observation” means observation of alcohol or controlled substances use and does not include observation of employee behavior or physical characteristics sufficient to warrant reasonable suspicion testing.
8. “Driver” is any person who operates a CMV, including full-time, regularly employed drivers, casual, intermittent, or occasional drivers, leased drivers, and independent owner-operator contractors.
9. “Evidential Breath Testing Device” (EBT) means a device approved by the National Highway Traffic Safety Administration for the evidentiary testing of breath for alcohol concentration and placed on its Conforming Products List for such devices.
10. “Licensed Medical Practitioner” means a person who is licensed, certified, and/or registered, in accordance with applicable Federal, State, local, or foreign laws and regulations, to prescribe controlled substances and other drugs.
11. “Medical Review Officer” (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by the school district’s drug testing program and for evaluating medical explanations for certain drug tests.
12. “Refusal to Submit” (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver’s provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a determination has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed by the school district or the collector; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow

the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre-employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because he or she has left before it commences is not deemed to have refused to submit to testing.

13. "Safety-Sensitive Functions" are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work and all responsibility for performing work, and include such functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing, repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.
14. "Screening Test Technician" (STT) means anyone who instructs and assists individuals in the alcohol testing process and operates an ASD.
15. "Stand Down" means the practice of temporarily removing an employee from performing safety-sensitive functions based only upon a laboratory report to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated test, or a substituted test before the MRO completes the verification process.
16. "Substance Abuse Professional" (SAP) means a qualified person who evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

C. Policy and Educational Materials

1. The school district shall provide a copy of this policy and procedures to each driver prior to the start of its alcohol and drug testing program and to each driver subsequently hired or transferred into a position requiring driving of a CMV.
2. The school district shall provide to each driver information required under Title 49 of the Code of Federal Regulations, including information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or controlled substance problem (the driver's or a coworker's);

and available methods of intervening when an alcohol or controlled substance problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.

3. The school district shall provide written notice to representatives of employee organizations that the information described above is available.
4. The school district shall require each driver to sign a statement certifying that the driver received a copy of the policy and materials. This statement should be in the form of Attachment A to this policy. The school district will maintain the original signed certificate and will provide a copy to the driver if the driver so requests.

D. Alcohol and Controlled Substances Testing Program Manager

1. The program manager will coordinate the implementation, direction, and administration of the alcohol and controlled substances testing policy for bus drivers. The program manager is the principal contact for the collection site, the testing laboratory, the MRO, the BAT, the SAP, and the person submitting to the test. Employee questions concerning this policy shall be directed to the program manager.
2. The school district shall designate a program manager and provide written notice of the designation to each driver along with this policy.

E. Specific Prohibitions for Drivers

1. Alcohol Concentration. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater. Drivers who test greater than 0.04 will be taken out of service and will be subject to evaluation by a professional and retesting at the driver's expense.
2. Alcohol Possession. No driver shall be on duty or operate a CMV while the driver possesses alcohol.
3. On-Duty Use. No driver shall use alcohol while performing safety-sensitive functions.
4. Pre-Duty Use. No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.
5. Use Following an Accident. No driver required to take a post-accident test shall use alcohol for eight (8) hours following the accident, or until the driver undergoes a post-accident alcohol test, whichever occurs first.
6. Refusal to Submit to a Required Test. No driver shall refuse to submit to an alcohol or controlled substances test required by post-accident, random,

reasonable suspicion, return-to-duty, or follow-up testing requirements. A verified adulterated or substituted drug test shall be considered a refusal to test.

7. Use of Controlled Substances. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to instructions (which have been presented to the school district) from a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance does not adversely affect the driver's ability to safely operate a CMV. Controlled substance includes medical cannabis, regardless of whether the driver is enrolled in the state registry program.
8. Positive, Adulterated, or Substituted Test for Controlled Substance. No driver shall report for duty, remain on duty, or perform a safety-sensitive function if the driver tests positive for controlled substances, including medical cannabis, or has adulterated or substituted a test specimen for controlled substances.
9. General Prohibition. Drivers are also subject to the general policies and procedures of the school district that prohibit possession, transfer, sale, exchange, reporting to work under the influence of drugs or alcohol, and consumption of drugs or alcohol while at work or while on school district premises or operating any school district vehicle, machinery, or equipment.

F. Other Alcohol-Related Conduct

No driver found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform safety-sensitive functions for at least twenty-four (24) hours following administration of the test. The school district will not take any action under this policy other than removal from safety-sensitive functions based solely on test results showing an alcohol concentration of less than 0.04 but may take action otherwise consistent with law and the policies of the school district.

G. Prescription Drugs/Cannabinoid Products

A driver shall inform the driver's supervisor if at any time the driver is using a controlled substance pursuant to a physician's prescription. The physician's instructions shall be presented to the school district upon request. Use of a prescription drug shall be allowed if the physician has advised the driver that the prescribed drug will not adversely affect the driver's ability to safely operate a CMV. Use of medical cannabis is prohibited notwithstanding the driver's enrollment in the patient registry. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for marijuana. MROs will verify a drug test confirmed as positive, even if a driver claims to have only used nonintoxicating cannabinoids

or edible cannabinoid product.

H. Testing Requirements

1. Pre-Employment Testing

- a. A driver applicant shall undergo testing for [alcohol and] controlled substances, including medical cannabis, before the first time the driver performs safety-sensitive functions for the school district.
- b. Tests shall be conducted only after the applicant has received a conditional offer of employment.
- c. To be hired, the applicant must test negative and must sign an agreement in the form of Attachment B to this policy, authorizing former employers to release to the school district all information on the applicant's alcohol tests with results of blood alcohol concentration of 0.04 or higher, or verified positive results for controlled substances, including medical cannabis, or refusals to be tested (including verified adulterated or substituted drug test results), or any other violations of DOT agency drug and alcohol testing regulations, or, if the applicant violated the testing regulations, documentation of the applicant's successful completion of DOT return-to-duty requirements (including follow-up tests), within the preceding two (2) years.
- d. The applicant also must be asked whether he or she has tested positive, or refused to test, on any pre-employment drug or alcohol test administered by an employer to which the employee, during the last two (2) years, applied for, but did not obtain, safety-sensitive transportation work covered by DOT testing rules.
- e. Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to obtain information about whether the driver (1) has a verified positive, adulterated, or substituted controlled substances test result; (2) has an alcohol confirmation test with a concentration of 0.04 or higher; (3) has refused to submit to a test in violation of federal law; or (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law. The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query. The school district shall retain the consent for three (3) years from the date of the query.

3. Post-Accident Testing

- a. As soon as practicable following an accident involving a CMV, the school district shall test the driver for alcohol and controlled substances, including medical cannabis, if the accident involved the loss of human life or if the driver receives a citation for a moving traffic violation arising from an accident which results in bodily injury or disabling damage to a motor vehicle.
- b. Drivers should be tested for alcohol use within two (2) hours and no later than eight (8) hours after the accident.
- c. Drivers should be tested for controlled substances, including medical cannabis, no later than thirty-two (32) hours after the accident.
- d. A driver subject to post-accident testing must remain available for testing, or shall be considered to have refused to submit to the test.
- e. If a post-accident alcohol test is not administered within two (2) hours following the accident, the school district shall prepare and maintain on file a record stating the reasons the test was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours.
- f. If a post-accident alcohol test is not administered within eight (8) hours following the accident or a post-accident controlled substances test is not administered within thirty-two (32) hours following the accident, the school district shall cease attempts to administer the test, and prepare and maintain on file a record stating the reasons for not administering the test.
- g. The school district shall report drug and alcohol program violations to the Clearinghouse as required under federal law.

4. Random Testing

- a. The school district shall conduct tests on a random basis at unannounced times throughout the year, as required by the federal regulations.
- b. The school district shall test for alcohol at a minimum annual percentage rate of 10% of the average number of driver positions, and for controlled substances, including medical cannabis, at a minimum annual percentage of 50%.
- c. The school district shall adopt a scientifically valid method for

selecting drivers for testing, such as random number table or a computer-based random number generator that is matched with identifying numbers of the drivers. Each driver shall have an equal chance of being tested each time selections are made. Each driver selected for testing shall be tested during the selection period.

- d. Random tests shall be unannounced. Dates for administering random tests shall be spread reasonably throughout the calendar year.
- e. Drivers shall proceed immediately to the collection site upon notification of selection; provided, however, that if the driver is performing a safety-sensitive function, other than driving, at the time of notification, the driver shall cease to perform the function and proceed to the collection site as soon as possible.

5. Reasonable Suspicion Testing

- a. The school district shall require a driver to submit to an alcohol test and/or controlled substances, including medical cannabis, test when a supervisor or school district official, who has been trained in accordance with the regulations, has reasonable suspicion to believe that the driver has used alcohol and/or controlled substances, including medical cannabis, on duty, within four (4) hours before coming on duty, or just after the period of the work day. The test shall be done as soon as practicable following the observation of the behavior indicative of the use of controlled substances or alcohol.
- b. The reasonable suspicion determination must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech, or body odors. The required observations for reasonable suspicion of a controlled substances violation may include indications of the chronic and withdrawal effects of controlled substances.
- c. Alcohol testing shall be administered within two (2) hours following a determination of reasonable suspicion. If it is not done within two (2) hours, the school district shall prepare and maintain a record explaining why it was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours. If an alcohol test is not administered within eight (8) hours following the determination of reasonable suspicion, the school district shall cease attempts to administer the test and state in the record the reasons for not administering the test.
- d. The supervisor or school district official who makes observations leading to a controlled substances reasonable suspicion test shall

make and sign a written record of the observations within twenty-four (24) hours of the observed behavior or before the results of the drug test are released, whichever is earlier.

6. Return-To-Duty Testing. A driver found to have violated this policy shall not return to work until an SAP has determined the employee has successfully complied with prescribed education and/or treatment and until undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a confirmed negative result for the use of controlled substances. The school district is not required to return a driver to safety-sensitive duties because the driver has met these conditions; this is a personnel decision subject to collective bargaining agreements or other legal requirements.
7. Follow-Up Testing. When an SAP has determined that a driver is in need of assistance in resolving problems with alcohol and/or controlled substances, the driver shall be subject to unannounced follow-up testing as directed by the SAP for up to sixty (60) months after completing a treatment program.
8. Refusal to Submit and Attendant Consequences
 - a. A driver or driver applicant may refuse to submit to drug and alcohol testing.
 - b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 United States Code section 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.
 - c. A driver applicant who refuses to submit to testing shall be disqualified from further consideration for the conditionally offered position.
 - d. An employee who refuses to submit to testing shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If an employee is offered an opportunity to return to a DOT safety-sensitive duty, the employee will be evaluated by an SAP and must submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.
 - e. Drivers or driver applicants who refuse to submit to required testing will be required to sign Attachment C to this policy.

I. Testing Procedures

1. Drug Testing

- a. Drug testing is conducted by analyzing a donor's urine specimen. Split urine samples will be collected in accordance with federal regulations. The donor will provide a urine sample at a designated collection site. The collection site personnel will then pour the sample into two sample bottles, labeled "primary" and "split," seal the specimen bottles, complete the chain of custody form, and prepare the specimen bottles for shipment to the testing laboratory for analysis. The specimen preparation shall be conducted in sight of the donor.
- b. If the donor is unable to provide the appropriate quantity of urine, the collection site person shall instruct the individual to drink up to forty (40) ounces of fluid distributed reasonably through a period of up to three (3) hours to attempt to provide a sample. If the individual is still unable to provide a complete sample, the test shall be discontinued and the school district notified. The DER shall refer the donor for a medical evaluation to determine if the donor's inability to provide a specimen is genuine or constitutes a refusal to test. For pre-employment testing, the school district may elect to not have a referral made, and revoke the employment offer.
- c. Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the DER. If the results are negative, the school district is informed and no further action is necessary. If the test result is confirmed positive, adulterated, substituted, or invalid, the MRO shall give the donor an opportunity to discuss the test result. The MRO will contact the donor directly, on a confidential basis, to determine whether the donor wishes to discuss the test result. The MRO shall notify each donor that the donor has seventy-two (72) hours from the time of notification in which to request a test of the split specimen at the donor's expense. No split specimen testing is done for an invalid result.
- d. If the donor requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting

that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor's failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.

- e. If, after making reasonable efforts and documenting those efforts, the MRO is unable to reach the donor directly, the MRO must contact the DER who will direct the donor to contact the MRO. If the DER is unable to contact the donor, the donor will be suspended from performing safety-sensitive functions.
- f. The MRO may confirm the test as a positive without having communicated directly with the donor about the test results under the following circumstances:
 - (1) The donor expressly declines the opportunity to discuss the test results;
 - (2) The donor has not contacted the MRO within seventy-two (72) hours of being instructed to do so by the DER; or
 - (3) The MRO and the DER, after making and documenting all reasonable efforts, have not been able to contact the donor within ten (10) days of the date the confirmed test result was received from the laboratory.

2. Alcohol Testing

- a. The federal alcohol testing regulations require testing to be administered by a BAT using an EBT or an STT using an ASD. EBTs and ASDs can be used for screening tests but only EBTs can be used for confirmation tests.
- b. Any test result less than 0.02 alcohol concentration is considered a "negative" test.
- c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor's inability to

provide a breath sample is genuine or constitutes a refusal to test.

- d. If the screening test results show alcohol concentration of 0.02 or higher, a confirmatory test conducted on an EBT will be required to be performed between fifteen (15) and thirty (30) minutes after the completion of the screening test.
- e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

- 1. All drivers and driver applicants subject to the controlled substances testing provisions of this policy who receive a confirmed positive test result for the use of controlled substances have the right to request, at the driver's or driver applicant's expense, a confirming retest of the split urine sample. If the confirming retest is negative, no adverse action will be taken against the driver, and a driver applicant will be considered for employment.
- 2. The school district will not discharge a driver who, for the first time, receives a confirmed positive drug or alcohol test UNLESS:
 - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with the SAP; and
 - b. The employee refuses to participate in the recommended program, or fails to successfully complete the program as evidenced by withdrawal before its completion or by a positive test result on a confirmatory test after completion of the program.
 - c. This limitation on employee discharge does not bar discharge of an employee for reasons independent of the first confirmed positive test result.

K. Testing Laboratory

The testing laboratory for controlled substances will be CentraCare, Becker, which is a laboratory certified by the Department of Health and Human Services – SAMHSA to perform controlled substances testing pursuant to federal regulations.

L. Confidentiality of Test Results

All alcohol and controlled substances test results and required records of the drug

and alcohol testing program are considered confidential information under federal law and private data on individuals as that phrase is defined in Minnesota Statutes, Chapter 13. Any information concerning the individual's test results and records shall not be released without written permission of the individual, except as provided for by regulation or law.

M. Recordkeeping Requirements and Retention of Records

1. The school district shall keep and maintain records in accordance with the federal regulations in a secure location with controlled access.

2. The required records shall be retained for the following minimum periods:

Basic records 5 years

“Basic records” includes records of: (a) alcohol test results with concentration of 0.02 or greater; (b) verified positive drug test results; (c) refusals to submit to required tests (including substituted or adulterated drug test results); (d) SAP reports; (e) all follow-up tests and schedules for follow-up tests; (f) calibration documentation; (g) administration of the testing programs; and (h) each annual calendar year summary.

Information obtained from previous employers 3 years

Alcohol and controlled substance collection procedures

Negative and cancelled controlled substance tests 1 year

Alcohol tests with less than 0.02 concentration 1 year

Education and training records indefinite

“Education and training records” must be maintained while the individuals perform the functions which require training and for the two (2) years after ceasing to perform those functions.

3. Personal Information

Personal information about all individuals who undergo any required testing under this policy will be shared with the U.S. DOT Drug & Alcohol Clearinghouse (“Clearinghouse”) as required under federal law, including:

- a. The name of the person tested;
- b. Any verified positive, adulterated, or substituted drug test result;
- c. Any alcohol confirmation test with a BAC concentration of 0.04 or higher;

- d. Any refusal to submit to any test required hereunder;
- e. Any report by a supervisor of actual knowledge of use as follows
 - i. Any on-duty alcohol use;
 - ii. Any pre-duty alcohol use;
 - iii. Any alcohol use following an accident; and
 - iv. Any controlled substance use.
- f. Any report from a substance abuse professional certifying successful completion of the return-to-work process;
- g. Any negative return-to-duty test; and
- h. Any employer's report of completion of follow-up testing.

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

1. Removal. The school district shall remove a driver who has engaged in prohibited conduct from safety-sensitive functions. A driver shall not be permitted to return to safety-sensitive functions until and unless the return-to-duty requirements of federal DOT regulations have been completed.
2. Referral, Evaluation, and Treatment
 - a. A driver or driver applicant who has engaged in prohibited conduct shall be provided a listing of SAPs readily available to the driver or applicant and acceptable to the school district.
 - b. If the school district offers a driver an opportunity to return to a DOT safety-sensitive duty following a violation, the driver must be evaluated by an SAP and the driver is required to successfully comply with the SAP's evaluation recommendations (education, treatment, follow-up evaluation(s), and/or ongoing services). The school district is not required to provide an SAP evaluation or any subsequent recommended education or treatment.
 - c. Drivers are responsible for payment for SAP evaluations and

services unless a collective bargaining agreement or employee benefit plan provides otherwise.

- d. Drivers who engage in prohibited conduct also are required to comply with follow-up testing requirements.

3. Disciplinary Action

- a. Any driver who refuses to submit to post-accident, random, reasonable suspicion, or follow-up testing not only shall not perform or continue to perform safety-sensitive functions, but also may be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- b. Drivers who test positive with verification of a confirmatory test or are otherwise found to be in violation of this policy or the federal regulations shall be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- c. Nothing in this policy limits or restricts the right of the school district to discipline or discharge a driver for conduct which not only constitutes prohibited conduct under this policy but also violates the school district's other rules or policies.

P. Other Testing

The school district may request or require that drivers submit to drug and alcohol testing other than that required by federal law. For example, drivers may be requested or required to undergo drug and alcohol testing on an annual basis as part of a routine physical examination. Such additional testing of drivers will be conducted only in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957. For purposes of such additional, non-mandatory testing, drivers fall within the definition of "other employees" covered by Section IV. of this policy.

Q. Report to Clearinghouse

The school district shall promptly submit to the Clearinghouse any record generated of an individual who refuses to take an alcohol or controlled substance test required under Title 49, Code of Federal Regulations, tests positive for alcohol or a controlled substance in violation of federal regulations, or violates subpart B of Part 382 of Title 49, Code of Federal Regulations (or any subsequent corresponding regulations).

R. Annual Clearinghouse Query

- 1. The school district must conduct a query of the Clearinghouse record at

least once per year for information for all employees subject to controlled substance and alcohol testing related to CMV operation to determine whether information exists in the Clearinghouse about those employees. In lieu of a full query, the school district may obtain the individual driver's consent to conduct a limited query to satisfy the annual query requirement. The limited query will tell the employer whether there is information about the driver in the Clearinghouse but will not release that information to the employer. If the limited query shows that information exists in the Clearinghouse about the driver, the school district must conduct a full query within twenty-four (24) hours or must not allow the driver to continue to perform any safety-sensitive function until the employee conducts the full query and the results confirm the driver's Clearinghouse record contains no prohibitions showing the driver has a verified positive, adulterated or substitute controlled substance test, no alcohol confirmation test with a concentration of 0.04 or higher, refuses to submit to a test, or was reported to have used alcohol on duty, before duty, following an accident or otherwise used a controlled substance in violation of the regulations except where the driver completed the SAP evaluation, referral and education/treatment process as required by the regulations. The school district shall comply with the query requirements set forth in 49 Code of Federal Regulations 382.701.

2. The school district may not access an individual's Clearinghouse record unless the school district (1) obtains the individual's prior written or electronic consent for access to the record; and (2) submits proof of the individual's consent to the Clearinghouse. The school district must retain the consent for three (3) years from the date of the last query. The school district shall retain for three (3) years a record of each request for records from the Clearinghouse and the information received pursuant to the request.
3. The school district shall protect the individual's privacy and confidentiality of each Clearinghouse record it receives. The school district shall ensure that information contained in a Clearinghouse record is not divulged to a person or entity not directly involved in assessing and evaluating whether a prohibition applies with respect to the individual to operate a CMV for the school district.
4. The school district may use an individual's Clearinghouse record only to assess and evaluate whether a prohibition applies with respect to the individual to operate a CMV for the school district.

IV. DRUG AND ALCOHOL TESTING FOR OTHER EMPLOYEES

The school district may request or require drug and alcohol testing for other school district personnel, i.e., employees who are not school bus drivers, or job applicants for such positions. The school district does not have a legal duty to request or require any employee or job applicant to undergo drug and alcohol testing as authorized in this

policy, except for school bus drivers and other drivers of CMVs who are subject to federally mandated testing. (See Section III. of this policy.) If a school bus driver is requested or required to submit to drug or alcohol testing beyond that mandated by federal law, the provisions of Section IV. of this policy will be applicable to such testing.

A. Circumstances Under Which Drug or Alcohol Testing May Be Requested or Required:

1. General Limitations

- a. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing, unless the testing is done pursuant to this drug and alcohol testing policy; and is conducted by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1.
- b. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing on an arbitrary and capricious basis.

2. Job Applicant Testing

The school district may request or require any job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing, provided a job offer has been made to the applicant and the same test is requested or required of all job applicants conditionally offered employment for that position. If a job applicant has received a job offer that is contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the event the job offer is subsequently withdrawn, the school district shall notify the job applicant of the reason for its action.

3. Random Testing

The school district may request or require employees to undergo drug and alcohol testing on a random selection basis only if they are employed in safety-sensitive positions.

4. Reasonable Suspicion Testing

The school district may request or require any employee to undergo drug and alcohol testing if the school district has a reasonable suspicion that the employee:

- a. is under the influence of drugs or alcohol;
- b. has violated the school district's written work rules prohibiting the use, possession, sale, or transfer of drugs or alcohol while the employee is working or while the employee is on the school district's premises or operating the school district's vehicles, machinery, or equipment;
- c. has sustained a personal injury, as that term is defined in Minnesota Statutes, section 176.011, subdivision 16, or has caused another employee to sustain a personal injury; or
- d. has caused a work-related accident or was operating or helping to operate machinery, equipment, or vehicles involved in a work-related accident.

5. Treatment Program Testing

The school district may request or require any employee to undergo drug and alcohol testing if the employee has been referred by the school district for chemical dependency treatment or evaluation or is participating in a chemical dependency treatment program under an employee benefit plan, in which case the employee may be requested or required to undergo drug and alcohol testing without prior notice during the evaluation or treatment period and for a period of up to two (2) years following completion of any prescribed chemical dependency treatment program.

6. Routine Physical Examination Testing

The school district may request or require any employee to undergo drug and alcohol testing as part of a routine physical examination provided the drug or alcohol test is requested or required no more than once annually and the employee has been given at least two weeks' written notice that a drug or alcohol test may be requested or required as part of the physical examination.

B. No Legal Duty to Test

The school district does not have a legal duty to request or require any employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing.

C. Definitions

1. "Drug" means a controlled substance as defined in Minnesota Statutes, including medical cannabis, regardless of enrollment in the state registry program.

2. “Drug and Alcohol Testing,” “Drug or Alcohol Testing,” and “Drug or Alcohol Test” mean analysis of a body component sample by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of drugs, alcohol, or their metabolites in the sample tested.
3. “Other Employees” means any persons, independent contractors, or persons working for an independent contractor who perform services for the school district for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver’s license, and includes both professional and nonprofessional personnel. Persons whose positions require a commercial driver’s license are primarily governed by the provisions of the school district’s drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver’s license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of “other employees.”
4. “Job Applicant” means a person, independent contractor, or person working for an independent contractor who applies to become an employee of the school district in a position that does not require a commercial driver’s license, and includes a person who has received a job offer made contingent on the person’s passing drug or alcohol testing. Job applicants for positions requiring a commercial driver’s license are governed by the provisions of the school district’s drug and alcohol testing policy relating to school bus drivers (Section III.).
5. “Positive Test Result” means a finding of the presence of drugs, alcohol, or their metabolites in the sample tested in levels at or above the threshold detection levels contained in the standards of one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
6. “Random Selection Basis” means a mechanism for selection of employees that:
 - a. results in an equal probability that any employee from a group of employees subject to the selection mechanism will be selected; and
 - b. does not give the school district discretion to waive the selection of any employee selected under the mechanism.
7. “Reasonable Suspicion” means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.
8. “Safety-Sensitive Position” means a job, including any supervisory or management position, in which an impairment caused by drug or alcohol usage would threaten the health or safety of any person.

D. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing and Consequences of Such Refusal

1. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing

Any employee or job applicant whose position does not require a commercial driver's license has the right to refuse drug and alcohol testing subject to the provisions contained in Paragraphs 2. and 3. of Section IV.D.

2. Consequences of an Employee's Refusal to Undergo Drug and Alcohol Testing

Any employee in a position that does not require a commercial driver's license who refuses to undergo drug and alcohol testing in the circumstances set out in the Random Testing, Reasonable Suspicion Testing, and Treatment Program Testing provisions of this policy may be subject to disciplinary action, up to and including immediate discharge.

3. Consequences of a Job Applicant's Refusal to Undergo Drug and Alcohol Testing

Any job applicant for a position which does not require a commercial driver's license who refuses to undergo drug and alcohol testing pursuant to the Job Applicant Testing provision of this policy shall not be employed.

E. Reliability and Fairness Safeguards

1. Pretest Notice

Before requesting an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing, the school district shall provide the employee or job applicant with a Pretest Notice in the form of Attachment D to this policy on which to acknowledge that the employee or job applicant has received the school district's drug and alcohol testing policy.

2. Notice of Test Results

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing an employee or job applicant who has undergone drug or alcohol testing of a negative test result on an initial screening test or of a negative or positive test result on a confirmatory test.

3. Notice of and Right to Test Result Report

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing, an employee or job applicant who has undergone drug or alcohol testing of the employee or job applicant's right to request and receive from the school district a copy of the test result report on any drug or alcohol test.

4. Notice of and Right to Explain Positive Test Result

- a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to explain the results and to submit additional information.
- b. The school district may request that the employee or job applicant indicate any over-the-counter or prescription medication that the individual is currently taking or has recently taken and any other information relevant to the reliability of, or explanation for, a positive test result.
- c. The employee may present verification of enrollment in the medical cannabis patient registry as part of the employee's explanation.
- d. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for marijuana. MROs will verify a drug test confirmed as positive, even if an employee claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.
- e. Within three (3) working days after notice of a positive test result on a confirmatory test, an employee or job applicant may submit information (in addition to any information already submitted) to the school district to explain that result.

5. Notice of and Right to Request Confirmatory Retests

- a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to request a confirmatory retest of the original sample at his or her expense.
- b. An employee or job applicant may request a confirmatory retest of the original sample at his or her own expense after notice of a positive test result on a confirmatory test. Within five (5) working

days after notice of the confirmatory test result, the employee or job applicant shall notify the school district in writing of his or her intention to obtain a confirmatory retest. Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that the employee or job applicant has requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minnesota Statutes, section 181.953, subdivision 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug or alcohol threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against the employee or job applicant.

6. If an employee or job applicant has a positive test result on a confirmatory test, the school district, at the time of providing notice of the test results, shall also provide written notice to inform the individual of other rights provided under Sections F. or G., below, whichever is applicable.

Attachments E and F to this policy provide the Notices described in Paragraphs 2. through 6. of this Section E.

F. Discharge and Discipline of Employees Whose Positions Do Not Require a Commercial Driver's License

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.
2. In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.
3. The school district may not discharge an employee for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test requested by the school district, unless the following conditions have been met:
 - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation

with a certified chemical abuse counselor or a physician trained in the diagnosis and treatment of chemical dependency; and

- b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
4. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.
 5. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information or the employee's status as a patient enrolled in the medical cannabis registry program revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire, or failing to do so would violate federal law or regulations or cause the school district to lose money or licensing-related benefit under federal law or regulations.
 6. The school district may not discriminate against any employee in termination, discharge, or any term of condition of employment or otherwise penalize an employee based upon an employee registered patient's positive drug test for cannabis components or metabolites, unless the employee used, possessed, or was impaired by medical cannabis on school district property during the hours of employment.
 7. An employee must be given access to information in the individual's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

G. Withdrawal of Job Offer for an Applicant for a Position That Does Not Require a Commercial Driver's License

If a job applicant has received a job offer made contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

H. Chain-of-Custody Procedures

The school district has established its own reliable chain-of-custody procedures to ensure proper record keeping, handling, labeling, and identification of the samples to be tested. The procedures require the following:

1. Possession of a sample must be traceable to the employee from whom the sample is collected, from the time the sample is collected through the time the sample is delivered to the laboratory;
2. The sample must always be in the possession of, must always be in view of, or must be placed in a secure area by a person authorized to handle the sample;
3. A sample must be accompanied by a written chain-of-custody record; and
4. Individuals relinquishing or accepting possession of the sample must record the time the possession of the sample was transferred and must sign and date the chain-of-custody record at the time of transfer.

I. Privacy, Confidentiality and Privilege Safeguards

1. Privacy Limitations

A laboratory may only disclose to the school district test result data regarding the presence or absence of drugs, alcohol or their metabolites in a sample tested.

2. Confidentiality Limitations

With respect to employees and job applicants, test result reports and other information acquired in the drug or alcohol testing process are private data on individuals as that phrase is defined in Minnesota Statutes Chapter 13, and may not be disclosed by the school district or laboratory to another employer or to a third-party individual, governmental agency, or private organization without the written consent of the employee or job applicant tested.

3. Exceptions to Privacy and Confidentiality Disclosure Limitations

Notwithstanding Paragraphs 1. and 2., evidence of a positive test result on a confirmatory test may be: (1) used in an arbitration proceeding pursuant to a collective bargaining agreement, an administrative hearing under Minnesota Statutes, Chapter 43A or other applicable state or local law, or a judicial proceeding, provided that information is relevant to the hearing or proceeding; (2) disclosed to any federal agency or other unit of the United States government as required under federal law, regulation or order, or in accordance with compliance requirements of a federal

government contract; and (3) disclosed to a substance abuse treatment facility for the purpose of evaluation or treatment of the employee.

4. Privilege

Positive test results from the school district drug or alcohol testing program may not be used as evidence in a criminal action against the employee or job applicant tested.

J. Notice of Testing Policy to Affected Employees

The school district shall provide written notice of this drug and alcohol testing policy to all affected employees upon adoption of the policy, to a previously non-affected employee upon transfer to an affected position under the policy, and to a job applicant upon hire and before any testing of the applicant if the job offer is made contingent on the applicant's passing drug and alcohol testing. Affected employees and applicants will acknowledge receipt of this written notice in the form of Attachment G to this policy.

V. POSTING

The school district shall post notice in an appropriate and conspicuous location on its premises that it has adopted a drug and alcohol testing policy and that copies of the policy are available for inspection during regular business hours by its employees or job applicants in its personnel office or other suitable locations.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 43A (State Personnel Management)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 152.32 (Protections for Registry Program Participation)
Minn. Stat. § 176.011, subd. 16 (Definitions; Personal Injury)
Minn. Stat. §§ 181.950-181.957 (Drug and Alcohol Testing in the Workplace)
Minn. Stat. § 221.031 (Motor Carrier Rules)
49 U.S.C. § 31306 (Omnibus Transportation Employee Testing Act of 1991)
49 U.S.C. 31306a (National Clearinghouse for Controlled Substance and Alcohol Test Results of Commercial Motor Vehicle Operators)
49 U.S.C. § 521(b) (Civil and Criminal Penalties for Violations)
49 C.F.R. Parts 40 and 382 (Department of Transportation Rules Implementing Omnibus Transportation Employee Testing Act of 1991)

Cross-References: Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)

Policy 406 (Public and Private Personnel Data)
Policy 417 (Chemical Use and Abuse)
Policy 418 (Drug-Free Workplace/Drug-Free School)

Board / Committee Meetings 2024

January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

3 Finance 7:00 am
3 Facilities 4:30 pm
8 Organizational Meeting 6:30 pm
16 TRAK 5:30 pm
17 Policy 6:00 pm
22 Activities 7:00 am
22 EC Advisory 6:00 pm
29 Meet & Confer 3:45 pm
31 Finance 7:00 am

July

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

8 Board Meeting 6:30 pm
17 Policy 6:00 pm
31 Finance 7:00 am
31 Facilities 4:30 pm

February

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

5 Curriculum 5:00 pm
5 Board Meeting 6:30 pm
12 Activities 7:00 am
14 Policy 6:00 pm
15 Wellness 3:00 pm
21 Community Education 3:30 pm
28 Finance 7:00 am
28 Facilities 4:30 pm

August

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

5 Board Meeting 6:30 pm
14 Policy 6:00 pm

March

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4 Board Meeting 6:30 pm
13 Policy 6:00 pm
19 TRAK 5:30 pm
25 Activities 7:00 am

September

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

4 Finance 7:00 am
4 Facilities 4:30 pm
9 Board Meeting 6:30 pm
18 Policy 6:00 pm
21 Community Education 3:30 pm

April

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

3 Finance 7:00 am
3 Facilities 4:30 pm
8 Board Meeting 6:30 pm
17 Policy 6:00 pm
22 Activities 7:00 am
22 EC Advisory 6:00 pm
24 Community Education 3:30 pm

October

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

2 Finance 7:00 am
2 Facilities 4:30 pm
7 Board Meeting 6:30 pm
16 Policy 6:00 pm

May

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

1 Finance 7:00 am
1 Facilities 4:30 pm
6 Curriculum 5:00 pm
6 Board Meeting 6:30 pm
13 Activities 7:00 am
15 Meet & Confer 3:45 pm
15 Policy 6:00 pm
21 TRAK 5:30 pm
29 Finance 7:00 am

November

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

13 Finance 7:00 am
13 Facilities 4:30 pm
18 Board Meeting 6:30 pm

June

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3 Board Meeting 6:30 pm
12 Policy 6:00 pm
26 Finance 7:00 am
26 Facilities 4:30 pm

December

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2 Board Meeting 6:30 pm
11 Policy Meeting 6:00 pm