

Regular School Board Meeting of ISD 857

Monday, November 13, 2023 6:00 PM

Board & Public in HS Library/Remote viewing via ZOOM, 100 County Road 25 ,
Lewiston, MN 55952

I. Call Meeting to Order

II. Pledge of Allegiance.

III. Quorum Call

David Baer
Sara Daley
Jenny Koverman
Daniel Kreidermacher
Bree Maki
Dave Pringle
Sarah Sommer

IV. Approve the November 13, 2023 Meeting Agenda

V. L-A High School Student Report

VI. FY2023 Audit Presentation by CLA (CliftonLarsonAllen LLP)

VII. 2023-2024 World's Best Workforce Presentation by Superintendent Gwen Carman

VIII. Open Forum/Comments on WBWF

Guideline: Three minutes per speaker; 15 minutes maximum. Complaints about personnel or individuals are prohibited. No Board action is taken during the Open Forum. This is the only time during the Board meeting that audience participation is allowed unless scheduled prior.

IX. Consent Agenda

- A. Board Meeting Minutes: October 9. 2023
- B. Financial Reports a. Board Bills CHECKS
- b. Miscellaneous Check Payments
- c. Misc. Wire Payments
- d Voucher Detail Report
- e. Statement of Expenditures

PERSONNEL

Approve hire of Jennifer Wilbur, Finance
Assistant, at the rate of \$23.00/hour effective

October 30, 2023 with authorization to access financial statements and make deposits.

Approve hire of Ryan Walters as 8th Grade Girls Basketball Coach and Abby Schleper will be reassigned from 8th grade coach (hired in October) to 7th grade coach.

Approve hire of Sarah Gruett as Assistant Dance Coach in accordance with EdMN/L-A Master Agreement.

Approve hire of Kaleb Stoppelmoor as Supermileage Coach in accordance with EdMN/L-A Master Agreement.

Accept bid for Snow Removal from Goodies Lawn Care, Inc. effective for the 2023-2024 school year.

Approve Out of State Travel request for FFA Convention, Indianapolis, 10/31 - 11/4.

Approve hire of Sami Lombard as a short term substitute effective October 23, 2023 for approximately 52.4 days.

Thank you to the L-A Booster Club for the L-A Cardinal street pole banners in front of the high school.

Accept resignation of Britney Sula as Community Education Coordinator effective 12/31/2023.

Modify 2023-2024 bus driver extra-curricular rate to \$18.50/hour (from \$18.00 per hour) effective July 1, 2023 as intended and inadvertently not changed in 2022-2024 Bus Driver Handbook.

Approve hire of Sami Lombard as a longterm substitute teacher October 18, 2023 - January 12, 2024 in accordance with EdMN/L-A Master Agreement.

Accept resignation of Sheala Hall, Business Manager, effective December 8, 2023.

Approve hire of Sheila McDermott as Assistant One Act Play Director in accordance with EdMN/L-A Master Agreement.

Accept sealed bid of \$180.00 from George Meisch for damaged bleachers and other misc. aluminum.

Accept sealed bid of \$101.00 from Gary Sauer for used trailer.

X. Resolution Canvassing Returns of Votes of School District Special Election November 7, 2023

XI. Discussion Regarding Next Steps for Addressing Financial and Facility Needs Without the Referendum Questions Being Approved

XII. Discussion Regarding Dutchman's Crossing Road Improvements

XIII. Policies and Forms on Final Reading

602 Organization of School Day and Calendar
603 Curriculum Development
604 Instructional Curriculum
616 School District Accountability
618 Assessment of Student Achievement
620 Credit for Learning
621 (NEW) Literacy and The Read Act
624 Online Instruction (replaces prior Policy 624)

XIV. PK-5 Principal's Report

XV. Gr. 6-12 High School Principal's Report

XVI. Superintendent's Report and Updates from Dashir Management

XVII. Board Committee Reports

XVIII. Motion to Go Into Closed Session for the Purpose of discussing negotiations with EdMN/L-A.

XIX. Motion to Open the Meeting.

XX. 2023-2025 EdMN/L-A Master Agreement

XXI. Upcoming Meeting Schedule

**Monday, November 27th or December 4th: Workshop
Session to Discuss Next Steps**

**Monday, December 18th, 6:00pm Truth in
Taxation, followed by Regular Monthly Meeting
(DATE CHANGE - No meeting on December 11th)**

**2024 Organizational Meeting
Tuesday, January 2nd**

OR

**2024 Organizational Meeting AND Regular Board
Meeting
Monday, January 8th**

XXII. Adjourn

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 857
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INTRODUCTORY SECTION

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
BOARD OF EDUCATION AND ADMINISTRATION
YEAR ENDED JUNE 30, 2023**

BOARD OF EDUCATION

Term Expires

Brein Maki	Chairperson	January 1, 2026
Sarah Sommer	Vice Chairperson	January 1, 2025
David Baer	Treasurer	January 1, 2026
David Pringle	Clerk	January 1, 2026
Sara Daley	Director	January 1, 2025
Jenny K. Koverman	Director	January 1, 2025
Daniel Kreidermacher	Director	January 1, 2025

* * * * *

ADMINISTRATION

Gwen Carman	Superintendent
Dr. Cory Hanson	High School Principal
Dave Riebel	Elementary Principal
Sheala Hall	Business Manager

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Education
Independent School District No. 857
Lewiston, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Lewiston-Altura Public Schools Independent School District No. 857 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Auditors' 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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' 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 auditors' 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, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the Schedule of Changes in the District's Total OPEB Liability and Related Ratios, the Schedule of the District's Proportionate Share of the Net Pension Liability and the Schedule of District Pension Contributions 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 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 GAAS, 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 Uniform Financial Accounting and Reporting Standards Compliance Table and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the Uniform Financial Accounting and Reporting Standards Compliance Table and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated 11/10/2023, 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 the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Rochester, Minnesota
11/10/2023

REQUIRED SUPPLEMENTARY INFORMATION

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

This section of Lewiston-Altura Public Schools – Independent School District No. 857's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follows this section.

FINANCIAL HIGHLIGHTS

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

- Overall General Fund revenues were \$8,756,939 with \$9,070,008 of expenditures.
- The General Fund fund balance decreased \$313,069 from the prior year with revenues decreasing 6% and expenditures staying consistent. The Unassigned Fund Balance decreased by \$400,109 to \$279,925.
- The district's business office continued to contract with Bergankdv for assistance with federal grant management and support with the audit process. An internal staff person has been working in the finance office part time since June 2023 after the Finance Assistant left the position. A full time Finance Assistant began in the office October 30, 2023.
- The district continued to rely on revenues from funds received because of the pandemic to cover some general operating expenses. These will mostly be used by end of FY24.
- The closing of the Altura building (sale closed in July 2023) resulted in additional expenses for legal fees, moving expenses, auction preparation.
- The district transitioned to contracting for Facilities and Grounds Management services after the retirement of the Facilities and Grounds Director. This change integrates building maintenance, custodial services, grounds management and project management. This also provides the district cost savings through bulk purchasing of supplies, staffing consistencies, high expectations for quality services, safety trainings, shared expertise from their staff on best practices, guidance on options to address facility needs and expertise in understanding the legal requirements the district must adhere to. The annual contract includes the employment of on site staff, in addition to our continued employment of one full-time custodian.
- The district is holding a referendum on November 7, 2023 that asks voters to increase the Operating Levy to \$760/student and two building bond questions regarding facility renovations and improvements at the elementary and high school. The results of the election will have a significant impact on the district's financial and operating future.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first of the 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.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

District-Wide Statements

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

The two district-wide statements report the District's *net position* and how 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 one needs 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 – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

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

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

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's *combined* net position was (\$976,799) on June 30, 2023.

**Table A-1
The District's Net Position**

	Governmental Activities as of June 30,		Percentage Change
	2023	2022	
Current and Other Assets	\$ 4,340,178	\$ 4,885,197	(11.16)%
Capital and Noncurrent Assets	7,865,881	8,167,491	(3.69)
Total Assets	<u>12,206,059</u>	<u>13,052,688</u>	(6.49)
Deferred Outflows of Resources	2,281,909	2,474,088	(7.77)
Current Liabilities	1,455,776	1,679,421	(13.32)
Long-Term Liabilities	11,280,781	8,420,690	33.97
Total Liabilities	<u>12,736,557</u>	<u>10,100,111</u>	26.10
Deferred Inflows of Resources	<u>2,734,668</u>	<u>7,741,448</u>	(64.67)
Net Position:			
Net Investment in Capital Assets	3,830,952	3,741,600	2.39
Restricted	1,706,325	1,522,491	12.07
Unrestricted	(6,520,534)	(7,578,874)	(13.96)
Total Net Position	<u>\$ (983,257)</u>	<u>\$ (2,314,783)</u>	(57.52)

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position

The District's total 2022-2023 revenues were \$10,156,714 for the year ended June 30, 2023. Property taxes and state formula aid accounted for 63% of total revenue for the year (see Figure A-1).

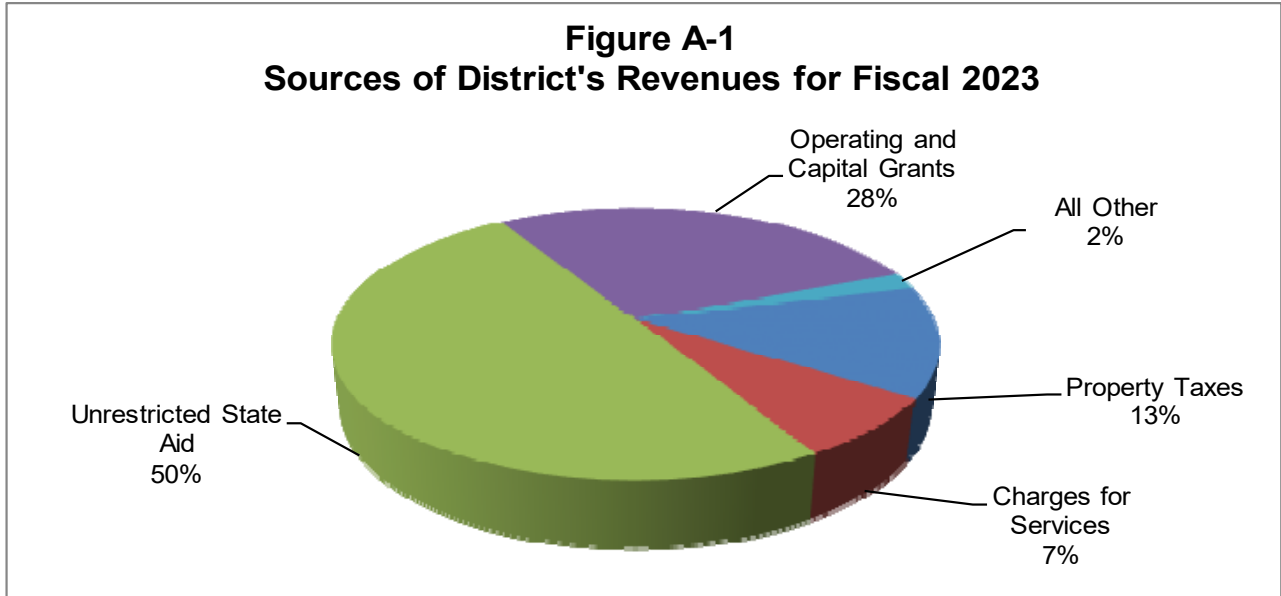
**Table A-2
Change in Net Position**

	Governmental Activities for the Fiscal Year Ended June 30,		Total % Change
	2023	2022	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 746,590	\$ 626,038	19.26 %
Operating Grants and Contributions	2,747,330	3,292,759	(16.56)
Capital Grants and Contributions	89,612	103,995	(13.83)
<u>General Revenues</u>			
Property Taxes	1,320,851	1,322,619	(0.13)
Unrestricted State Aid	5,058,813	5,432,243	(6.87)
Investment Earnings	62,462	(20,037)	(411.73)
Other	131,056	125,711	4.25
Total Revenues	<u>10,156,714</u>	<u>10,883,328</u>	(6.68)
Expenses			
Administration	472,504	541,660	(12.77)
District Support Services	314,133	359,372	(12.59)
Regular Instruction	3,272,842	3,831,303	(14.58)
Vocational Education Instruction	139,525	225,092	(38.01)
Special Education Instruction	1,209,449	1,461,125	(17.22)
Instructional Support Services	319,723	455,993	(29.88)
Pupil Support Services	865,944	946,475	(8.51)
Sites and Buildings	1,099,403	1,225,398	(10.28)
Fiscal and Other Fixed Cost Programs	99,729	86,225	15.66
Food Service	580,484	632,571	(8.23)
Community Service	350,589	462,104	(24.13)
Interest and Fiscal Charges on Long-Term Liabilities	100,863	105,683	(4.56)
Total Expenses	<u>8,825,188</u>	<u>10,333,001</u>	(14.59)
Increase (Decrease) in Net Position	1,331,526	550,327	
Net Position - Beginning	(2,314,783)	(2,865,110)	
Net Position - Ending	<u>\$ (983,257)</u>	<u>\$ (2,314,783)</u>	

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

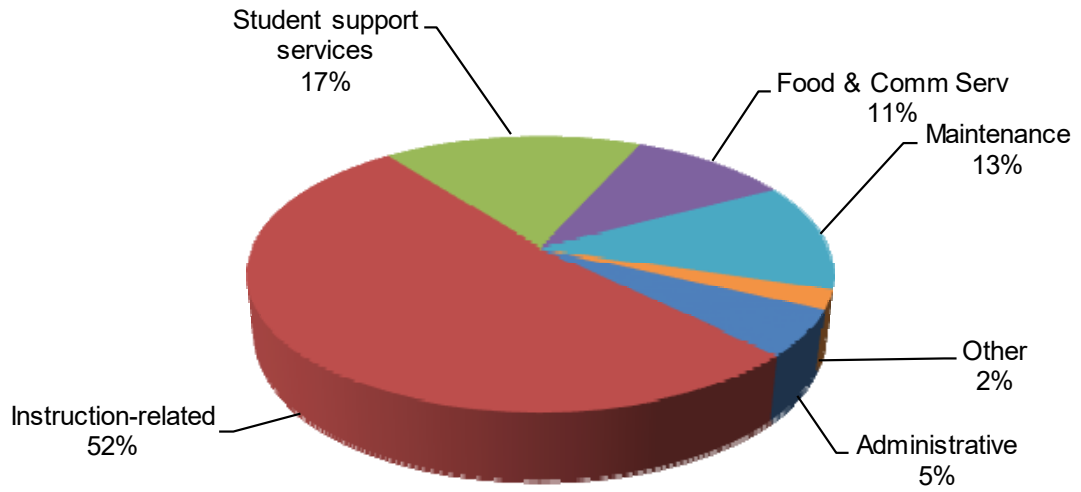
Local property taxes accounted for 13% of the total revenue for the year; 50% of the District's revenues were in the form of unrestricted state aid, and 28% were operating and capital grants. The remaining revenue came in the form of charges for services and miscellaneous revenue 9%).



Typically, the District does not include an analysis of all governmental funds in a breakout of expenditures as depicted in Figure A-2. This may distort the latitude available to the District to allocate resources to instruction. 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 fiscal 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 fiscal services to enhance classroom instruction resources.

LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023

Figure A-2
District Expenses for Fiscal 2023



**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

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

	<u>Total Cost of Services</u>		<u>Percentage Change</u>	<u>Net Cost of Services</u>		<u>Percentage Change</u>
	<u>2023</u>	<u>2022</u>		<u>2023</u>	<u>2022</u>	
Administration	\$ 472,504	\$ 541,660	(12.77)%	\$ 472,504	\$ 541,660	(12.77)%
District Support Services	314,133	359,372	(12.59)	310,858	359,372	(13.50)
Regular Instruction	3,272,842	3,831,303	(14.58)	818,751	1,128,493	(27.45)
Vocational Education Instruction	139,525	225,092	(38.01)	139,525	219,380	(36.40)
Special Education Instruction	1,209,449	1,461,125	(17.22)	1,199,677	1,459,144	(17.78)
Instructional Support Services	319,723	455,993	(29.88)	201,750	332,598	(39.34)
Pupil Support Services	865,944	946,475	(8.51)	865,944	946,475	(8.51)
Sites and Buildings	1,099,403	1,225,398	(10.28)	1,033,740	1,136,366	(9.03)
Fiscal and Other Fixed Cost Programs	99,729	86,225	15.66	99,729	86,225	15.66
Food Service	580,484	632,571	(8.23)	31,330	(91,661)	(134.18)
Community Service	350,589	462,104	(24.13)	(33,015)	86,474	(138.18)
Interest and Fiscal Charges on Long-Term Liabilities	100,863	105,683	(4.56)	100,863	105,683	(4.56)
Total	<u>\$ 8,825,188</u>	<u>\$ 10,333,001</u>	(14.59)	<u>\$ 5,241,656</u>	<u>\$ 6,310,209</u>	(16.93)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

GENERAL FUND

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

Approximately 83% 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 state aid that is based upon a cost reimbursement model providing approximately 68% of salaries for special education personnel expenditures. This amount is often pro-rated and does not include benefits such as FICA, TRA, or insurance.

ENROLLMENT

Enrollment is a critical factor in determining revenue. Approximately 90% of General Fund revenue is determined by enrollment. The following chart shows that the average daily membership of students has decreased by 62 students in fiscal year 2023 from the prior year.

**Table A-4
Five-Year Enrollment Trend
Average Daily Membership (ADM)**

Grade	2019	2020	2021	2022	2023
Pre - Kdgt. & Kdgt.	52	49	41	48	50
1-3	121	119	117	108	102
4-6	161	163	143	122	109
7-12	394	377	391	379	334
Total K-12 ADM	728	708	692	657	595
ADM Change	(15)	(20)	(16)	(35)	(62)
Percent Change	-2.0%	-2.7%	-2.3%	-5.1%	-9.4%

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

GENERAL FUND (CONTINUED)

ENROLLMENT (CONTINUED)

District enrollment has consistently declined for the past few years, particularly at the elementary and intermediate levels. Kindergarten enrollment numbers are significantly fewer than the number of students graduating each spring. Enrollment drops have been happening in the Elementary School initially, and now have made their way through the Intermediate School. In the next few years, these smaller class sizes will be progressing through the High School.

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase (Decrease)	Percent Change
Local Sources:				
Property Taxes	\$ 1,021,279	\$ 1,029,158	\$ (7,879)	(0.8)%
Earnings on Investments	40,658	(20,037)	60,695	(302.9)
Other	273,062	296,309	(23,247)	(7.8)
State Sources	6,605,145	7,090,499	(485,354)	(6.8)
Federal Sources	690,330	703,383	(13,053)	(1.9)
Total General Fund Revenue	<u>\$ 8,630,474</u>	<u>\$ 9,099,312</u>	<u>\$ (468,838)</u>	<u>(5.2)</u>

Total General Fund Revenue decreased by \$468,838 in fiscal year 2023. Basic general education revenue is determined by multiple state formulas that are largely enrollment driven. The revenue consists of a mix of property tax and state aid. The ratio of the local valuation per student to a state determined equalizing number determines what portion of the revenue comes in the form of local levy and what portion comes in the form of state aid. That mix of levy and aid can change each year without affecting total revenue.

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended		Amount of Increase (Decrease)	Percent Increase (Decrease)
	June 30, 2023	June 30, 2022		
Salaries	\$ 4,988,048	\$ 5,438,689	\$ (450,641)	(8.3)%
Employee Benefits	1,334,946	1,356,447	(21,501)	(1.6)
Purchased Services	1,770,666	1,442,798	327,868	22.7
Supplies and Materials	517,413	565,993	(48,580)	(8.6)
Capital Expenditures	378,420	174,300	204,120	117.1
Other Expenditures	86,973	83,950	3,023	3.6
Total Expenditures	<u>\$ 9,076,466</u>	<u>\$ 9,062,177</u>	<u>\$ 14,289</u>	<u>0.2</u>

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

GENERAL FUND (CONTINUED)

Total General Fund Expenditures increased by \$7,831 from the previous year. State funding per ADM has increased each year but at a much lower rate than the rising costs of wages, transportation and equipment/supplies.

General Fund Budgetary Highlights

Following approval of the budget prior to the beginning of the fiscal year, the District revises the annual operating budget in mid-year. These budget amendments fall into three categories:

- Implementing budgets for specially funded projects which include both federal and state grants as well as local projects for which the amount was not known at the time of budget adoption.
- Legislation passed for which the impact was not known at the time of budget adoption, changes necessitated by collective bargaining agreements, and increases or decreases in appropriations for significant costs.
- Due to the COVID-19 pandemic and Governor's Orders, the District's finances were impacted significantly, requiring increases and decreases in appropriations for a variety of fund areas. In FY22, the district received \$580,561 in pandemic related funding which was reimbursement of expenses via grant applications.

FOOD SERVICE FUND

The Food Service Fund saw a decrease in fund balance in the amount of \$27,568. The Food Service program was in its second year of providing free meals to all students, without a requirement for qualifying for free meals through an application process. The meal costs were reimbursed through state and federal funds. The program also experienced some higher food prices and inconsistencies in availability of products.

COMMUNITY SERVICE FUND

The Community Service Fund experienced an increase of \$14,712 during the year. The deficit in the Community Education Fund is primarily due to a deficit in the School Readiness program which had a program deficit of \$47,087.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023, the District had invested \$7.9 million in a broad range of capital assets, including school buildings, athletic facilities, computer, technology, maintenance equipment and additions to the elementary and high school. (Table A-7).

**Table A-7
Capital Assets**

	2023	2022	Percentage Change
Land	\$ 13,089	\$ 13,089	0.0 %
Construction in Progress	-	10,999	(100.0)
Land Improvements	1,085,804	1,054,641	3.0
Buildings and Improvements	13,415,212	13,403,597	0.1
Equipment	3,677,786	3,378,833	8.8
Less: Accumulated Depreciation	(10,326,010)	(9,693,668)	6.5
Total	<u>\$ 7,865,881</u>	<u>\$ 8,167,491</u>	(3.7)

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Liabilities

At year-end, the District had \$3,915,000 in general obligation bonds. Compensated absences payable are based on future payments into health care savings plans and post retirement insurance benefits.

**Table A-8
The District's Long-Term Liabilities**

	2023	2022	Percentage Change
General Obligation Bonds	\$ 3,915,000	\$ 4,260,000	(8.1)%
Bond Premiums	119,929	165,891	(27.7)
Compensated Absences Payable	152,791	164,826	(7.3)
Total Long-Term Liabilities	<u>\$ 4,187,720</u>	<u>\$ 4,590,717</u>	(8.8)
Long-Term Liabilities:			
Due Within One Year	\$ 404,437	\$ 390,962	
Due in More Than One Year	3,783,283	4,199,755	
Total	<u>\$ 4,187,720</u>	<u>\$ 4,590,717</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. The District has a voter-approved operating referendum in place through Fiscal Year 2026 that provides authority of \$51.92 per adjusted pupil unit.

The most significant factors influencing the financial position of the District are declining enrollment and the significant facility needs for repairs, and modifications to meet the educational and security needs of the 21st Century schools. The School Board is considering closing the Altura Intermediate School which would result in a significant decrease in annual operating expenses but additional expenditure reductions will likely continue to be necessary in future years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 857, 100 County Road 25, Lewiston, Minnesota 55952.

BASIC FINANCIAL STATEMENTS

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities
ASSETS	
Cash and Investments	\$ 2,429,954
Receivables:	
Property Taxes	736,756
Other Governments	1,085,564
Other	41,586
Prepaid Items	35,583
Inventory	10,735
Capital Assets:	
Land and Construction in Progress	13,089
Other Capital Assets, Net of Depreciation	7,852,792
Total Assets	12,206,059
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	2,216,901
Other Postemployment Benefit Related	65,008
Total Deferred Outflows of Resources	2,281,909
LIABILITIES	
Salaries and Payroll Deductions Payable	872,292
Accounts and Contracts Payable	114,195
Accrued Interest Payable	56,510
Due to Other Governmental Units	8,342
Long-Term Liabilities:	
Portion Due Within One Year	404,437
Portion Due in More Than One Year	3,783,283
Net Pension Liability	7,165,826
Other Postemployment Benefit Liability - Due Within One Year	45,735
Other Postemployment Benefit Liability - Due in More Than One Year	285,937
Total Liabilities	12,736,557
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	1,302,139
Pension Related	1,365,034
Other Postemployment Benefit Related	67,495
Total Deferred Inflows of Resources	2,734,668
NET POSITION	
Net Investment in Capital Assets	3,830,952
Restricted for:	
Operating Capital Purposes	91,299
State-Mandated Reserves	909,847
Food Service	192,007
Community Service	142,999
Capital Projects	370,173
Unrestricted	(6,520,534)
Total Net Position	\$ (983,257)

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

Functions	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
GOVERNMENTAL ACTIVITIES					
Administration	\$ 472,504	\$ -	\$ -	\$ -	\$ (472,504)
District Support Services	314,133	-	3,275	-	(310,858)
Regular Instruction	3,272,842	267,080	2,178,447	8,564	(818,751)
Vocational Education Instruction	139,525	-	-	-	(139,525)
Special Education Instruction	1,209,449	3,064	6,708	-	(1,199,677)
Instructional Support Services	319,723	-	102,304	15,669	(201,750)
Pupil Support Services	865,944	-	-	-	(865,944)
Sites and Buildings	1,099,403	284	-	65,379	(1,033,740)
Fiscal and Other Fixed Cost Programs	99,729	-	-	-	(99,729)
Food Service	580,484	241,081	308,073	-	(31,330)
Community Service	350,589	235,081	148,523	-	33,015
Interest and Fiscal Charges on Long-Term Liabilities	100,863	-	-	-	(100,863)
Total School District	<u>\$ 8,825,188</u>	<u>\$ 746,590</u>	<u>\$ 2,747,330</u>	<u>\$ 89,612</u>	<u>(5,241,656)</u>
GENERAL REVENUES					
Property Taxes Levied for:					
General Purposes					
					1,018,675
Community Service					
					53,930
Debt Service					
					248,246
State Aid Not Restricted to Specific Purposes					
					5,058,813
Earnings on Investments					
					62,462
Miscellaneous					
					131,056
Total General Revenues					
					<u>6,573,182</u>
CHANGE IN NET POSITION					
					1,331,526
Net Position - Beginning					
					<u>(2,314,783)</u>
NET POSITION - ENDING					
					<u>\$ (983,257)</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	Major Funds		
	General	Food Service	Community Service
ASSETS			
Cash and Investments	\$ 1,538,966	\$ 195,670	\$ 182,722
Receivables:			
Current Property Taxes	413,070	-	24,538
Delinquent Property Taxes	2,704	-	190
Due from Other Minnesota School Districts	13,135	-	-
Due from Minnesota Department of Education	702,694	658	8,828
Due from Federal through Minnesota Department of Education	321,652	7,911	-
Due from Other Governmental Units	5,078	-	-
Other Receivables	34,233	4,460	2,893
Prepaid Items	35,583	-	-
Inventory	-	10,735	-
Total Assets	<u>\$ 3,067,115</u>	<u>\$ 219,434</u>	<u>\$ 219,171</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Salaries and Payroll Deductions Payable	\$ 823,191	\$ 25,407	\$ 23,694
Accounts and Contracts Payable	110,303	2,020	1,872
Due to Other Governmental Units	8,342	-	-
Total Liabilities	<u>941,836</u>	<u>27,427</u>	<u>25,566</u>
Deferred Inflows of Resources:			
Property Taxes Levied for Subsequent Year	814,331	-	50,606
Unavailable Revenue - Delinquent Property Taxes	2,704	-	190
Total Deferred Inflows of Resources	<u>817,035</u>	<u>-</u>	<u>50,796</u>
Fund Balances:			
Nonspendable:			
Prepaid Items	35,583	-	-
Inventory	-	10,735	-
Restricted for:			
Student Activities	167,360	-	-
Scholarships	88,588	-	-
Staff Development	181,724	-	-
Operating Capital	91,299	-	-
Safe School Crime - Crime Levy	33,098	-	-
LTFM	363,384	-	-
Medical Assistance	61,707	-	-
Community Education Programs	-	-	27,430
Early Childhood and Family Education Programs	-	-	15,277
Gifted and Talented	1,030	-	-
Basic Skills Extended Time	11,004	-	-
Restricted for Other Purposes	-	181,272	102,957
Unassigned	271,515	-	(2,855)
Total Fund Balances	<u>1,308,244</u>	<u>192,007</u>	<u>142,809</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,067,115</u>	<u>\$ 219,434</u>	<u>\$ 219,171</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2023**

	Major Funds		Total Governmental Funds
	Capital Projects	Debt Service	
ASSETS			
Cash and Investments	\$ 370,173	\$ 142,423	\$ 2,429,954
Receivables:			
Current Property Taxes	-	295,489	733,097
Delinquent Property Taxes	-	765	3,659
Due from Other Minnesota School Districts	-	-	13,135
Due from Minnesota Department of Education	-	25,608	737,788
Due from Federal through Minnesota Department of Education	-	-	329,563
Due from Other Governmental Units	-	-	5,078
Other Receivables	-	-	41,586
Prepaid Items	-	-	35,583
Inventory	-	-	10,735
Total Assets	<u>\$ 370,173</u>	<u>\$ 464,285</u>	<u>\$ 4,340,178</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Salaries and Payroll Deductions Payable	\$ -	\$ -	\$ 872,292
Accounts and Contracts Payable	-	-	114,195
Due to Other Governmental Units	-	-	8,342
Total Liabilities	<u>-</u>	<u>-</u>	<u>994,829</u>
Deferred Inflows of Resources:			
Property Taxes Levied for Subsequent Year	-	437,202	1,302,139
Unavailable Revenue - Delinquent Property Taxes	-	765	3,659
Total Deferred Inflows of Resources	<u>-</u>	<u>437,967</u>	<u>1,305,798</u>
Fund Balances:			
Nonspendable:			
Prepaid Items	-	-	35,583
Inventory	-	-	10,735
Restricted for:			
Student Activities	-	-	167,360
Scholarships	-	-	88,588
Staff Development	-	-	181,724
Operating Capital	-	-	91,299
Safe School Crime - Crime Levy	-	-	33,098
LTFM	357,001	-	720,385
Medical Assistance	-	-	61,707
Community Education Programs	-	-	27,430
Early Childhood and Family Education Programs	-	-	15,277
Gifted and Talented	-	-	1,030
Basic Skills Extended Time	-	-	11,004
Restricted for Other Purposes	13,172	26,318	323,719
Unassigned	-	-	268,660
Total Fund Balances	<u>370,173</u>	<u>26,318</u>	<u>2,039,551</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 370,173</u>	<u>\$ 464,285</u>	<u>\$ 4,340,178</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total Fund Balances for Governmental Funds \$ 2,039,551

Total net position reported for governmental activities in the Statement of Net Position is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land	13,089
Land Improvements, Net of Accumulated Depreciation	727,191
Buildings and Improvements, Net of Accumulated Depreciation	6,011,881
Equipment, Net of Accumulated Depreciation	1,113,720

Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore are reported as Deferred Inflows of Resources in the funds. 3,659

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. (56,510)

The District's Net Pension Liability and related Deferred Outflows and Inflows of Resources are recorded only on the Statement of Net Position. Balances at year-end are:

Net Pension Liability	(7,165,826)
Deferred Outflows of Resources - Pension Related	2,216,901
Deferred Inflows of Resources - Pension Related	(1,365,034)

The District's Other Postemployment Benefit Liability and related Deferred Outflows and Inflows of Resources are recorded only on the Statement of Net Position. Balances at year-end are:

Other Postemployment Benefit Liability	(331,672)
Deferred Inflows of Resources - Other Postemployment Benefit	(67,495)
Deferred Outflows of Resources - Other Postemployment Benefit Liability	65,008

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

Bonds Payable	(3,915,000)
Unamortized Premiums	(119,929)
Compensated Absences Payable	(152,791)

Total Net Position of Governmental Activities \$ (983,257)

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023**

	Major Funds		
	General	Food Service	Community Service
REVENUES			
Local Sources:			
Property Taxes	\$ 1,021,279	\$ -	\$ 54,145
Investment Income	40,658	3,115	4,361
Other	273,062	244,913	239,106
State Sources	6,605,145	18,306	126,514
Federal Sources	690,330	286,582	23,885
Total Revenues	<u>8,630,474</u>	<u>552,916</u>	<u>448,011</u>
EXPENDITURES			
Current:			
Administration	604,674	-	-
District Support Services	307,439	-	-
Elementary and Secondary Regular Instruction	3,837,156	-	-
Vocational Education Instruction	202,037	-	-
Special Education Instruction	1,443,178	-	-
Instructional Support Services	347,159	-	-
Pupil Support Services	876,252	-	-
Sites and Buildings	980,422	-	-
Fiscal and Other Fixed Cost Programs	99,729	-	-
Food Service	-	576,275	-
Community Service	-	-	433,300
Capital Outlay	378,420	4,209	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	<u>9,076,466</u>	<u>580,484</u>	<u>433,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(445,992)	(27,568)	14,711
OTHER FINANCING SOURCES			
Sale of Real Property	27,597	-	-
Proceeds from Sales of Capital Assets	250	-	-
Proceeds from Insurance Recoveries	98,618	-	-
Total Other Financing Sources	<u>126,465</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(319,527)	(27,568)	14,711
Fund Balances - Beginning	<u>1,627,771</u>	<u>219,575</u>	<u>128,098</u>
FUND BALANCES - ENDING	<u>\$ 1,308,244</u>	<u>\$ 192,007</u>	<u>\$ 142,809</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

	Major Funds		Total Governmental Funds
	Capital Projects	Debt Service	
REVENUES			
Local Sources:			
Property Taxes	\$ -	\$ 249,024	\$ 1,324,448
Investment Income	13,082	1,246	62,462
Other	-	-	757,081
State Sources	-	250,920	7,000,885
Federal Sources	-	-	1,000,797
Total Revenues	<u>13,082</u>	<u>501,190</u>	<u>10,145,673</u>
EXPENDITURES			
Current:			
Administration	-	-	604,674
District Support Services	-	-	307,439
Elementary and Secondary Regular Instruction	-	-	3,837,156
Vocational Education Instruction	-	-	202,037
Special Education Instruction	-	-	1,443,178
Instructional Support Services	-	-	347,159
Pupil Support Services	-	-	876,252
Sites and Buildings	-	-	980,422
Fiscal and Other Fixed Cost Programs	-	-	99,729
Food Service	-	-	576,275
Community Service	-	-	433,300
Capital Outlay	-	-	382,629
Debt Service:			
Principal	-	345,000	345,000
Interest and Fiscal Charges	-	153,575	153,575
Total Expenditures	<u>-</u>	<u>498,575</u>	<u>10,588,825</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,082	2,615	(443,152)
OTHER FINANCING SOURCES			
Sale of Real Property	-	-	27,597
Proceeds from Sales of Capital Assets	-	-	250
Proceeds from Insurance Recoveries	-	-	98,618
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>126,465</u>
NET CHANGE IN FUND BALANCES	13,082	2,615	(316,687)
Fund Balances - Beginning	<u>357,091</u>	<u>23,703</u>	<u>2,356,238</u>
FUND BALANCES - ENDING	<u>\$ 370,173</u>	<u>\$ 26,318</u>	<u>\$ 2,039,551</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ (316,687)

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

Governmental funds report capital outlays and acquisition of right-to-use assets as expenditures. However, in the Statement of Activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation or amortization expense.

Capital Outlays	358,453
Gain (Loss) on Disposal of Capital Assets	27,847
Proceeds from the Sales of Capital Assets	(27,847)
Depreciation Expense	(660,063)

Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the in the governmental funds. (3,597)

Pension expenditures in the governmental funds are measured by current year employer contributions. Pension expenses in the Statement of Activities are measured by the change in Net Pension Liability and the related Deferred Outflows and Inflows of Resources. 1,512,862

In the Statement of Activities, certain operating expenses - compensated absences payable - by amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (amounts actually paid). 12,035

Other postemployment benefit expenditures in the governmental funds are measured by current year benefit payments. Other postemployment benefit expense on the statement of activities is measured by the change in the total OPEB liability and the related deferred inflows and outflows of resources. 30,811

The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the Statement of Activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of Bond Principal	345,000
Change in Accrued Interest Liability	6,750
Amortization of Bond Premium	45,962

Change in Net Position of Governmental Activities \$ 1,331,526

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 857 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments.

B. Financial Reporting Entity

The District is an instrumentality of the state of Minnesota established to function as an education institution. The elected School Board (the Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

Accounting principles generally accepted in the United States of America require that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separate from the District. In addition, the District's financial statements are to include all component units – entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. These financial statements include all funds and account groups of the District. There are no other entities for which the District is financially accountable.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. The Board establishes broad policies and ensures that appropriate financial records are maintained for student activities, as well as controls and is financially accountable for these activities. Accordingly, the accounts and transactions for the student activities are included in the financial statements of the General Fund.

C. Basic Financial Statement Presentation

The District-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 of the financial activities of the District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation (Continued)

The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Depreciation expenses that can be specifically identified by function are included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. Generally, the effect of material interfund activity has been removed from the District-Wide Financial Statements.

Separate fund financial statements are provided for governmental funds. Major individual Governmental Funds are reported as separate columns in the Fund Financial Statements.

D. 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. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts recognized in advance in accordance with a statutory "tax shift" described later in these notes. Grant and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. 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 fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenue when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

2. Recording of Expenditures – Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

Description of Funds

The existence of the various District funds has been established by the State of Minnesota, Department of Education. The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. A description of the funds included in this report is as follows:

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is used to account for food service revenues and expenditures. Revenues for the Food Service Special Revenue Fund are composed of user fees and reimbursements from the federal and state governments. These revenues are restricted for the Food Service Special Revenue Fund.

Community Service Special Revenue Fund – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs or other similar services. Revenues for the Community Service Special Revenue Fund are composed of user fees, local levy dollars, state tax credits, and aid from the state government. These revenues are restricted for the Community Service Special Revenue Fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term obligation bond principal, interest, and related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgeting

Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. Each June, the School Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper by November 30 or within one week of the acceptance of the final audit by the School Board each year. Reported budgeted amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

F. Cash and Investments

Cash and investments consist of demand deposit accounts, time/savings accounts, and deposits in the Minnesota School District Liquid Asset Fund (MSDLAF). Cash balances from all funds are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

G. Receivables

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary. The only receivables not expected to be collected within one year are current property taxes receivable.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Inventory

Inventory is recorded using the consumption method of accounting and consists of food and other supplies on hand at year end and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

J. Property Taxes

Property tax levies are established by the School Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes and are responsible for spreading all levies over taxable property. Such taxes become a lien on January 1. Taxes are generally due on May 15 and October 15, and counties generally remit taxes to Districts at periodic intervals as they are collected. A portion of property taxes levied is paid through various state tax credits which are included in revenue from state sources in the financial statements.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General Fund and Debt Service Fund (and to a lesser extent in the District's Community Service Special Revenue Fund) is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's combined 2000 Pay 2001 operating referendum levy (frozen at zero) for the District. Certain other portions of the District's 2022 Pay 2023 levy, normally revenue for the 2023–2024 fiscal year, are also advance recognized at June 30, 2023, as required by state statute to match revenue with the same fiscal year as the related expenditures.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is unavailable because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2023, are included in Property Taxes Levied for Subsequent Year to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets

Capital assets are capitalized as 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 value at the date of donation. The District maintains a threshold level of \$5,000 for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the District-Wide Financial Statements but are not reported in the Fund Financial Statements. 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 purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

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

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of building or other improvable property.

L. Long-Term Liabilities

In the Government-Wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period they are incurred.

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

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Accrued Employee Benefits

Compensated Absences Payable

The District has employee and union contracts with several different employee groups. Employee benefits under the contracts are different, but generally include provisions for sick leave and vacation leave. The District accounts for the employee benefits as follows:

Vacation leave vests and may be carried forward for up to two years, depending on the contract. A liability is recorded for earned but unpaid vacation leave.

Sick leave does not vest and is accounted for as an expenditure when paid. Employees may accrue an unlimited amount of sick days to be paid upon termination. All Certified employees receive a severance payment at a rate of \$30 per day of unused sick leave. In addition, certified employees hired before the 1980–1981 school year, may convert unused sick days into paid group health insurance at the rate of 20 days for each one year of premiums. Also, certified employees hired after the 1980–1981 school year and before the 2001–2002 school year, may convert unused sick days into paid group health insurance at the rate of 30 days for each one year of premiums. Certified employees hired after the 2001–2002 school year cannot convert unused sick days into paid group health insurance. Noncertified employees receive a payment at the rate of \$25 per day of unused sick leave upon reaching age 55 and having completed 15 years of service to the District. In addition, noncertified employees may convert unused sick days into paid group health insurance at the rate of 25 days for each one year of premiums. At June 30, 2023, compensated absences payable totaling \$152,791 is recorded in the District-Wide Financial Statements.

Other Postemployment Benefits

Under the provisions of the various employee and union contracts, the District provides health care benefits if certain age and minimum years of service requirements are met. The amount to be incurred is limited as specified by contract. All premiums are funded on a pay-as-you-go basis.

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.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Pensions (Continued)

TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Minnesota School District. This 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 in 2015.

PERA has a special funding situation created by direct aid contributions made by the state of Minnesota for the merger of Minneapolis Employees Retirement Fund into GERF in fiscal year 2015.

O. Deferred Outflows of Resources

In addition to assets, the financial statements reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until that time. The District has only two types of items. The first type, *pension related*, is related to differences in actual and projected earnings on plan investments, changes in assumptions, differences in expected and actual economic experience, changes in proportionate share and contributions subsequent to the measurement date. The second type, *other postemployment benefit related*, is related to contributions subsequent to the measurement date.

P. Deferred Inflows of Resources

In addition to liabilities, the financial statements reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has four types of items. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. The second type of deferred inflows of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. The third type, *pension related*, is related to changes in assumptions, differences in actual and projected earnings on plan investments, differences in expected and actual economic experience and changes in proportionate share. The fourth type, *other postemployment benefit related*, is related to changes in assumptions and differences in expected and actual economic experience.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Fund Balance

In the Fund Financial Statements, Governmental Funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance are related to prepaid items and inventory. Restricted funds are constrained by outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Education. The Board of Education passed a resolution authorizing the Superintendent, the Business Manager, and the Assistant Finance Clerk the ability to assign fund balances and their intended uses. Unassigned fund balances are considered the remaining amounts.

In accordance with the District's fund balance policy, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned and unassigned fund balance is available, it is the District's policy to use committed first, then assigned and finally unassigned fund balance.

The District has a minimum fund balance policy, which identifies a minimum Unassigned General Fund balance of 10% of the annual budgeted expenditures.

The District's liabilities for compensated absences, pension and OPEB are generally liquidated by the General Fund.

R. Net Position

Net position represents the difference between Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources in the District-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 or other borrowings used to build or acquire the capital assets. Net position is reported as restricted in the District-Wide Financial Statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

S. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could vary from those estimates.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Adoption of New Accounting Standards

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. This standard requires the recognition of certain subscription assets and liabilities for agreements that previously were classified as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for subscription accounting based on the foundational principle that SBITAs are financings of the right to use an underlying asset. Under this standard, a subscriber is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The implementation of GASB Statement No. 96 did not affect the District's financial statements.

NOTE 2 STEWARDSHIP AND ACCOUNTABILITY

Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds at June 30, 2023:

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue Funds:			
Food Service Fund	\$ 445,145	\$ 580,484	\$ 135,339

The excess expenditures were covered by existing fund balance and revenues, which also exceeded budget.

NOTE 3 DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned in full. The District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the Statement of Net Position and Balance Sheet as "Cash and Investments." In accordance with Minnesota Statutes, the District maintains deposits at financial institutions which are authorized by the District's School Board.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds.

The District's deposits in financial institutions at June 30, 2023 were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

Authorized collateral includes treasury bills, notes and bonds; issues of U.S. Government Agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. It is required that the District sign authorizations releasing collateral once it is pledged.

B. Investments

The District may also invest idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies.
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency and all of the investments have a final maturity of 13 months or less.
- General obligations rated "A" or better; Revenue obligations rated "AA" or better.
- General obligations of the Minnesota Housing Finance Agency rated "A" or better.
- Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
- Commercial paper issued by United States banks, corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies and maturing in 270 days or less.
- Guaranteed Investment Contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in one of the top two rating categories.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

- Repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

At June 30, 2023, the District had the following investments:

<u>Investments Measured at Fair Value</u>	
Negotiable Certificates of Deposit	\$ 128,583
U.S. Treasury Securities	150,910
Municipal Bonds	253,678
Total Investments Measured at Fair Value	<u>\$ 533,171</u>
	<u>Measured at</u>
<u>External Investment Pools</u>	<u>Amortized Cost</u>
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	\$ 1,356,275

The Minnesota School District Liquid Asset Fund Plus (MSDLAF+) is an external investment pool (Pool) that is managed to maintain a dollar-weighted average portfolio maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool elects to measure its investments at amortized cost in accordance with accounting statements issued by the Governmental Accounting Standards Board.

The Liquid Class has no redemption requirements. The MAX Class may not be redeemed for at least 14 days, and a 24-hour hold is placed on redemption requests. Redemptions prior to 14 days may be subject to penalty.

The amortized cost method of valuation values a security at its cost on the date of purchase and thereafter assumes a constant amortization to maturity of any discount or premium, regardless of the impact of fluctuating interest rates on the market value of investments.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District does not have a formal policy relating to this risk.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Investment Maturities in Years			Credit Rating
	12 Months or Less	1 to 3 Years	Total	
MSDLAF+ (Liquid Class)	\$ 722,275	\$ -	\$ 722,275	Not Rated
MSDLAF+ (MAX Class)	634,000	-	634,000	Not Rated
Negotiable Certificates of Deposit	128,583	-	128,583	Not Rated
US Treasury Securities	150,910	-	150,910	Not Required
Municipal Bonds	-	253,678	253,678	Aa1 to AAA
Total	<u>\$ 1,635,768</u>	<u>\$ 253,678</u>	<u>\$ 1,889,446</u>	

Concentration of Credit Risk

Except for amounts invested with Trustees, the District limits the amount of its total deposits and investments portfolio that may be invested with any one depository to 75% of the total portfolio.

The following investments individually comprise more than 5% of the District's total investments.

Concentration of Credit Risk		
Goldman Sachs Bk USA New York - negotiable CD	\$ 128,583	6.81%
Houghton Portage Twp Sc Dist Mich GO Bonds	123,855	6.56%
New York NY City Transitional Fin Auth Rev Bonds	129,823	6.87%

The deposits and investments are presented in the financial statements as follows:

Deposits	\$ 540,508
Negotiable Certificates of Deposit	128,583
US Treasury Securities	150,910
Municipal Bonds	253,678
Minnesota School District Liquid Asset Fund	
Plus (MSDLAF+)	1,356,275
Total Cash and Investments	<u>\$ 2,429,954</u>

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

C. Fair Value Measurements

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The District follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset.

Assets measured at fair value on a recurring basis:

Investment Type	Level 1	Level 2	Level 3	Total
Negotiable Certificates of Deposit	\$ -	\$ 128,583	\$ -	\$ 128,583
US Treasury Securities	150,910	-	-	150,910
Municipal Bonds	-	253,678	-	253,678
Total	<u>\$ 150,910</u>	<u>\$ 382,261</u>	<u>\$ -</u>	<u>\$ 533,171</u>

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
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JUNE 30, 2023**

NOTE 4 CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital Assets, Not Being Depreciated:					
Land	\$ 13,089	\$ -	\$ -	\$ -	\$ 13,089
Construction in Progress	10,999	-	-	(10,999)	-
Total Capital Assets, Not Being Depreciated	<u>24,088</u>	<u>-</u>	<u>-</u>	<u>(10,999)</u>	<u>13,089</u>
Capital Assets, Being Depreciated:					
Land Improvements	1,054,641	31,163	-	-	1,085,804
Buildings and Improvements	13,403,597	11,615	-	-	13,415,212
Equipment	3,378,833	315,675	(27,721)	10,999	3,677,786
Total Capital Assets, Being Depreciated	<u>17,837,071</u>	<u>358,453</u>	<u>(27,721)</u>	<u>10,999</u>	<u>18,178,802</u>
Accumulated Depreciation for:					
Land Improvements	(309,664)	(48,949)	-	-	(358,613)
Buildings and Improvements	(6,968,241)	(435,090)	-	-	(7,403,331)
Equipment	(2,415,763)	(176,024)	27,721	-	(2,564,066)
Total Accumulated Depreciation	<u>(9,693,668)</u>	<u>(660,063)</u>	<u>27,721</u>	<u>-</u>	<u>(10,326,010)</u>
Total Capital Assets, Being Depreciated, Net	<u>8,143,403</u>	<u>(301,610)</u>	<u>-</u>	<u>10,999</u>	<u>7,852,792</u>
Governmental Activities Capital Assets, Net	<u>\$ 8,167,491</u>	<u>\$ (301,610)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,865,881</u>

Depreciation expense was charged to functions of the District as follows:

Governmental Activities:	
Administration	\$ 668
District Support Services	45
Regular Instruction	451,633
Vocational Education Instruction	2,405
Special Education Instruction	4,445
Instructional Support Services	8,531
Pupil Support Services	87,455
Sites and Buildings	97,143
Food Service	7,738
Total Depreciation Expense, Governmental Activities	<u>\$ 660,063</u>

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 LONG-TERM LIABILITIES

A. Components of Long-Term Liabilities

The District has issued general obligation school building bonds to finance the construction of capital facilities or refinance previous bond issues. Assets of the Debt Service Fund, together with scheduled future tax levies, are dedicated for the retirement of these bonds. These levies are subject to reduction if fund balance amounts exceed limitation imposed by Minnesota law.

Issue Date	Interest Rate	Original Issue	Maturities	Principal Outstanding	
				Due Within One Year	Total
2/22/2017	2.00%-3.50%	\$ 3,380,000	2/1/2038	\$ 335,000	\$ 695,000
12/19/2019	5.00%	1,560,000	2/1/2025	35,000	3,220,000
Total General Obligation Bonds				370,000	3,915,000
Bond Premiums				34,437	119,929
Compensated Absences Payable				-	152,791
Total				<u>\$ 404,437</u>	<u>\$ 4,187,720</u>

B. Minimum Debt Payments

Minimum annual principal and interest payments required to retire long-term debt, not including compensated absences payable are as follows:

Year Ending June 30,	Alternative Facilities		Facilities Maintenance	
	Principal	Interest	Principal	Interest
2024	\$ 335,000	\$ 34,750	\$ 35,000	\$ 100,875
2025	360,000	18,000	35,000	100,175
2026	-	-	215,000	99,475
2027	-	-	220,000	93,025
2028	-	-	230,000	86,425
2029-2033	-	-	1,260,000	324,125
2034-2038	-	-	1,225,000	130,275
Total	<u>\$ 695,000</u>	<u>\$ 52,750</u>	<u>\$ 3,220,000</u>	<u>\$ 934,375</u>

C. Description of Long-Term Liabilities

General Obligation Facilities Maintenance Bonds, Series 2017A

On February 22, 2017, the District issued \$3,380,000 of General Obligation Facilities Maintenance Bonds, Series 2017A at interest rates of 2.00% to 3.50%. The bonds are due in varying annual installments each February 1 through February 1, 2038 with interest due semi-annually on February 1 and August 1.

The proceeds of this issue were used to finance the betterment of school facilities in the District. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated to retire these bonds.

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

C. Description of Long-Term Liabilities (Continued)

General Obligation Facilities Refunding Maintenance Bonds, Series 2019A

On December 19, 2019, the District issued \$1,560,000 of General Obligation Facilities Refunding Maintenance Bonds, Series 2019A at interest rates of 5.00%. The bonds are due in varying annual installments each February 1 through February 1, 2025 with interest due semi-annually on February 1 and August 1.

Compensated Absences Payable

The amount of the estimated obligation at June 30, 2023 is \$152,791. The District's General Fund finances compensated absences on a pay-as-you-go basis.

D. Changes in Long-Term Liabilities

	June 30, 2022	Additions	Retirements	June 30, 2023
General Obligation Bonds	\$ 4,260,000	-	\$ 345,000	\$ 3,915,000
Bond Premium	165,891	-	45,962	119,929
Compensated Absences Payable	164,826	2,320	14,355	152,791
Total	<u>\$ 4,590,717</u>	<u>\$ 2,320</u>	<u>\$ 405,317</u>	<u>\$ 4,187,720</u>

NOTE 6 RESTRICTED FUND BALANCES

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. The following is a summary of the restricted fund balances for the governmental funds.

A. Restricted for Student Activities

In accordance with state statute, restricted for student activities represents available resources dedicated exclusively for student activities.

B. Restricted for Scholarships

In accordance with state statute, restricted for scholarships represents available resources dedicated exclusively for scholarships.

C. Restricted for Staff Development

In accordance with state statute, restricted for staff development represents available resources dedicated exclusively for staff development.

D. Restricted for Operating Capital

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for operating capital expenditures.

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 6 RESTRICTED FUND BALANCES (CONTINUED)

E. Restricted for Safe Schools Crime - Crime Levy

The District levies taxes to be used for the costs as allowed by State Statute for crime prevention, drug abuse, student and staff safety, and violence prevention measures taken by the District. The cumulative excess of such revenues over expenditures is reported as a restriction of fund balance in the General Fund.

F. Restricted for Long-Term Facilities Maintenance (LTFM)

This restricted fund balance represents accumulated resources available to support long-term facilities maintenance projects.

G. Restricted for Medical Assistance

This restricted fund balance represents accumulated resources available to provide medical assistance.

H. Restricted for Community Education Programs

This restricted fund balance represents accumulated resources available to provide general community education programming.

I. Restricted for Early Childhood and Family Education Programs

This restricted fund balance represents accumulated resources available to provide services for early childhood and family education programming.

J. Restricted for Basic Skills Extended Time

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for basic skills extended time programs.

K. Restricted for Gifted and Talented

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for gifted and talented programs.

L. Restricted for Other Purposes

Represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation and includes amounts for food service of \$181,272 community action of \$102,956 capital projects of \$13,172, and debt service of \$26,318.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS

A. Plan Description

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

1. General Employees Retirement Plan (GERF)

GERF covers certain full-time and certain part-time employees of the District, other than teachers. General Employees Retirement Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Fund (TRA)

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 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 (DCR) administered by Minnesota State.

B. Benefits Provided

PERA and TRA provide 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.

1. GERF 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 accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

1. GERS Benefits (Continued)

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% 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.

2. TRA Benefits

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

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

Tier 1	Step Rate Formula	Percentage
Basic	First Ten Years of Service	2.2% per Year
	All Years After	2.7% per Year
Coordinated	First Ten Years if Service Years are up to July 1, 2006	1.2% per Year
	First Ten Years if Service Years are July 1, 2006 or After	1.4% per Year
	All Other Years of Service if Service Years are up to July 1, 2006	1.7% per Year
	All Other Years of Service if Service Years are July 1, 2006 or After	1.9% per Year

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3.0% per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. TRA Benefits (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% per year 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 benefit 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. Contributions

1. General Employees Plan Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Retirement Fund for the year ended June 30, 2023 were \$99,093. The District's contributions were equal to the required contributions for each year as set by state statute.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

C. Contributions (Continued)

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 contribution rates for the fiscal year for the coordinated plan were 7.5% for the employee and 8.55% for the employer. Basic plan rates were 11.00% for the employee and 12.55% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2023 were \$341,630. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2023, the District reported a liability of \$1,528,566 for its proportionate share of the General Employees Plan's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District was \$44,890. 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 proportionate share was .0193% at the end of the measurement period and .0188% for the beginning of the period.

District's Proportionate Share of the	
Net Pension Liability	\$ 1,528,566
State of Minnesota's Proportionate Share of the	
Net Liability Associated with the District	44,890
Total	<u>\$ 1,573,456</u>

For the year ended June 30, 2023, the District recognized pension expense of \$166,319 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$6,708 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Plan.

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. GERS Pension Costs (Continued)

At June 30, 2023, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 12,768	\$ 16,328
Changes in Actuarial Assumptions	345,943	6,217
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	26,514	-
Changes in Proportion	60,384	43,002
District Contributions Subsequent to the Measurement Date	99,093	-
Total	<u>\$ 544,702</u>	<u>\$ 65,547</u>

The \$99,093 related to the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amounts
2024	\$ 117,315
2025	166,273
2026	(41,762)
2027	138,236

2. TRA Pension Costs

At June 30, 2023, the District reported a liability of \$5,637,260 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was .0704% at the end of the measurement period and .0699% for the beginning of the measurement period.

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

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:

Description	Amount
District's Proportionate Share of the TRA Net Pension Liability	\$ 5,637,260
State's Proportionate Share of the Net Pension Liability Associated with the District	418,053
Total	<u>\$ 6,055,313</u>

For the year ended June 30, 2023, the District recognized pension expense of \$(1,239,690). It also recognized a \$118,535 decrease to pension expense and grant revenue for the support provided by direct aid.

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 82,457	\$ 49,516
Changes in Actuarial Assumptions	903,076	1,192,943
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	157,491	-
Changes in Proportion	187,545	57,028
District Contributions Subsequent to the Measurement Date	341,630	-
Total	<u>\$ 1,672,199</u>	<u>\$ 1,299,487</u>

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

\$341,630 reported as deferred outflows 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. Other amounts reported as deferred outflows and inflows of resources related to TRA will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amounts</u>
2024	\$ (1,038,040)
2025	186,839
2026	100,872
2027	768,785
2028	12,626

3. Aggregate Pension Costs

At June 30, 2023, the District reported the following aggregate amounts related to pensions for all plans to which it contributes.

	<u>GERF</u>	<u>TRA</u>	<u>Total</u>
Net Pension Liability	\$ 1,528,566	\$ 5,637,260	\$ 7,165,826
Deferred Outflows of Resources	544,702	1,672,199	2,216,901
Deferred Inflows of Resources	65,547	1,299,487	1,365,034
Pension Expense (Revenue)	173,027	(1,358,225)	(1,185,198)

E. Actuarial Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>GERF</u>	<u>TRA</u>
Inflation:	2.25% per Year	2.50%
Active Member Payroll Growth:	10.25% after one year of service to 3.00% after 27 years of service	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25%, after June 30, 2028
Investment Rate of Return:	6.50% per Year	7.00%

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

PERA salary growth assumptions were based on a service-related table. PERA mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on Pub-2010 General Employee Mortality table. The tables are adjusted slightly to fit PERA's experience. PERA benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan. The assumption for long-term rate of return on pension plan investments 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.

TRA pre-retirement mortality rates were based on 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. Post-retirement mortality rates were based on 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. Post-disability mortality rates were based on the RP-2014 disabled retiree mortality table, without adjustment. TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Actuarial assumptions used in the June 30, 2022, valuation were based on the results of actuarial experience studies. The most recent four-year experience study for the PERA General Employees Plan was completed in 2019. The assumption changes were adopted and became effective with July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions for PERA occurred in 2022:

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

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Long-Term Expected Return on Investment

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

Asset Class	PERA Target Allocation	TRA Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.5 %	33.5 %	5.10 %
International Equity	16.5	16.5	5.30
Private Markets	25.0	25.0	5.90
Fixed Income	25.0	25.0	0.75
Totals	<u>100.0 %</u>	<u>100.0 %</u>	

G. Discount Rate

The discount rate used to measure the total GERP pension liability in 2022 was 6.50%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The discount rate used to measure the total TRA pension liability was 7.00%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
<u>General Employees Plan Discount Rate</u>	5.50%	6.50%	7.50%
District's Proportionate Share of the General Employees Plan Net Pension Liability	\$ 2,414,451	\$ 1,528,566	\$ 802,005
<u>TRA Discount Rate</u>	6.00%	7.00%	8.00%
District's Proportionate Share of the TRA Net Pension Liability	\$ 8,886,833	\$ 5,637,260	\$ 2,973,623

I. Pension Plan Fiduciary Net Position

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

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

NOTE 8 DEFINED CONTRIBUTION PLAN

The District provides eligible employees future retirement benefits through the District's 403(b) Plan (the Plan). Employees of the District are eligible to participate in the Plan commencing on the date of their employment. Eligible employees may elect to have a percentage of their pay contributed to the Plan. Some employees are eligible to receive a District match of employee contributions up to the qualifying amounts set forth in their respective collective bargaining agreements. Contributions are invested in tax deferred annuities selected and owned by Plan participants. The amount of pension expense recognized by the employer in the reporting period ended June 30, 2023 and 2022 was \$50,163 and \$54,181, respectively.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Plan Description

The District operates a single-employer retiree defined benefit plan (the Plan) that provides health insurance to eligible employees and their spouses. There are 96 active participants and four retired participants. 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. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52, *Postemployment Benefits Other than Pensions—Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*. Therefore, the District reports a “total OPEB liability” in accordance with GASB Statement No. 75.

B. Benefits Provided

Teachers who are at least 55 years of age upon retirement and have been employed by the District for a minimum of three years and retire prior July 1, 2017 are eligible to remain on the District’s health insurance until reaching age 65. The District will pay the health insurance premiums up to a maximum of \$3,600 per year.

C. Actuarial Methods and Assumptions

The District’s total OPEB liability was measured as of July 1, 2022, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement, unless specified otherwise:

Inflation:	2.50% (2.00% at the prior measurement date)
Salary Increases:	4.00%
Healthcare Cost Trend Rates:	6.25% decreasing to 5.00% over five years and then to 4.00% over the next 48 years

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2020 Generational Improvement Scale.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.80% (2.10% at the previous measurement date). The discount rate is based on the estimated yield of 20-Year AA-rated municipal bonds.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

D. Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at July 1, 2022	\$ 359,058
Changes for the Year:	
Service Cost	26,270
Interest	7,735
Assumption Changes	(27,186)
Benefit Payments	(34,205)
Net Changes	(27,386)
 Balances at June 30, 2023	 \$ 331,672

E. Total OPEB Liability Sensitivity

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

	1% Decrease 2.80%	Selected Discount Rate 3.80%	1% Increase 4.80%
Total OPEB Liability	\$ 351,824	\$ 331,672	\$ 312,156

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rate that is one percentage lower or one percentage higher than the current healthcare cost trend rate:

	1% Decrease (5.25% Decreasing to 4.0% Over 5 Years)	Selected Healthcare Trend Rate (6.25% Decreasing to 5.0% Over 5 Years)	1% Increase (7.25% Decreasing 6.0% Over 5 Years)
Total OPEB Liability	\$ 295,636	\$ 331,672	\$ 374,246

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

F. OPEB Expense

For the year ended June 30, 2023, the District recognized OPEB expense of \$18,524. At June 30, 2023, the District reported deferred inflows of resources and deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 5,773	\$ 41,397
Changes in Assumptions	13,500	26,098
District Payment of Benefits Subsequent to the Measurement Date	45,735	-
Total	\$ 65,008	\$ 67,495

The District payment of benefits subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amounts
2024	\$ (15,481)
2025	(15,481)
2026	(5,474)
2027	(7,251)
2028	(4,535)

NOTE 10 FLEXIBLE BENEFIT PLAN

The District has a flexible benefit plan that is classified as a “cafeteria plan” under Section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the plan for health care and dependent care benefits.

Before the beginning of the plan year, which is from October 1 to September 30, each participant designates a total amount of pre-tax dollars to be contributed to the plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions for the health care portion of the plan, whether or not such contributions have been made.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 FLEXIBLE BENEFIT PLAN (CONTINUED)

Payments of health insurance premiums are made by the District directly to the designated insurance companies. These payments are made on a monthly basis and are accounted for in the General, Food Service, and Community Service Funds.

Payments for amounts withheld for medical reimbursement and dependent care are made to participating employees upon submitting a request for reimbursement of eligible expenses.

NOTE 11 JOINTLY GOVERNED ORGANIZATION

The Hiawatha Valley Education District No. 61-6013 was established by an act of the 1987 Legislature of the state of Minnesota. The primary objective of the District is to provide, by a cooperative effort, comprehensive educational programs and other related services as can be effectively operated by its 13 member districts and four-member charter schools. Each member district shares in the cost of the programming, which is paid to the education district in the form of membership fees, reimbursements and other charges for services. The education district is able to recover the cost of its programs through the previously mentioned revenue sources. The jointly governed organization's financial statements are audited and available for inspection.

NOTE 12 COMMITMENTS AND CONTINGENCIES

Federal and State Receivables

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

NOTE 13 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; natural disasters and workers compensation. The District purchases commercial insurance coverage for such risks.

The District continues to carry commercial insurance for all other risks of loss. There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 1,036,485	\$ 1,014,521	\$ 1,021,279	\$ 6,758
Investment Income	1,950	35,100	40,658	5,558
Other	202,283	252,777	273,062	20,285
State Sources	7,217,639	6,848,261	6,605,145	(243,116)
Federal Sources	754,280	808,409	690,330	(118,079)
Total Revenues	<u>9,212,637</u>	<u>8,959,068</u>	<u>8,630,474</u>	<u>(328,594)</u>
EXPENDITURES				
Current:				
Administration	627,838	631,979	604,674	(27,305)
District Support Services	287,069	300,243	307,439	7,196
Elementary and Secondary				
Regular Instruction	3,995,923	3,914,553	3,837,156	(77,397)
Vocational Education Instruction	217,598	212,532	202,037	(10,495)
Special Education Instruction	1,413,531	1,390,934	1,443,178	52,244
Instructional Support Services	377,892	401,568	347,159	(54,409)
Pupil Support Services	925,017	931,302	876,252	(55,050)
Sites and Buildings	768,174	858,524	980,422	121,898
Fiscal and Other Fixed Cost Programs	-	89,850	99,729	9,879
Capital Outlay	447,555	376,982	378,420	1,438
Total Expenditures	<u>9,060,597</u>	<u>9,108,467</u>	<u>9,076,466</u>	<u>(32,001)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	152,040	(149,399)	(445,992)	(296,593)
OTHER FINANCING SOURCES				
Sale of Real Property	-	-	27,597	27,597
Proceeds from Sales of Capital Assets	1,000	250	250	-
Insurance Recovery	-	98,618	98,618	-
Total Other Financing Sources	<u>1,000</u>	<u>98,868</u>	<u>126,465</u>	<u>27,597</u>
NET CHANGES IN FUND BALANCE	<u>\$ 153,040</u>	<u>\$ (50,531)</u>	(319,527)	<u>\$ (268,996)</u>
FUND BALANCE:				
Beginning of Year			<u>1,627,771</u>	
End of Year			<u>\$ 1,308,244</u>	

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local Sources:				
Investment Income	\$ 50	\$ 50	\$ 3,115	\$ 3,065
Other - Primarily Meal Sales	170,550	202,250	244,913	42,663
State Sources	9,850	16,231	18,306	2,075
Federal Sources	410,250	256,189	286,582	30,393
Total Revenues	<u>590,700</u>	<u>474,720</u>	<u>552,916</u>	<u>78,196</u>
EXPENDITURES				
Current:				
Food Service	538,469	440,845	576,275	135,430
Capital Outlay	5,000	4,300	4,209	(91)
Total Expenditures	<u>543,469</u>	<u>445,145</u>	<u>580,484</u>	<u>135,339</u>
NET CHANGES IN FUND BALANCE	<u>\$ 47,231</u>	<u>\$ 29,575</u>	(27,568)	<u>\$ (57,143)</u>
FUND BALANCE:				
Beginning of Year			<u>219,575</u>	
End of Year			<u>\$ 192,007</u>	

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local Sources:				
Property Taxes	\$ 53,832	\$ 53,946	\$ 54,145	\$ 199
Investment Income	250	200	4,361	4,161
Other - Primarily Tuition and Fees	208,650	270,857	239,106	(31,751)
State Sources	114,041	87,964	126,514	38,550
Federal Sources	-	40,434	23,885	(16,549)
Total Revenues	<u>376,773</u>	<u>453,401</u>	<u>448,011</u>	<u>(5,390)</u>
EXPENDITURES				
Current:				
Community Service	<u>438,182</u>	<u>446,546</u>	<u>433,300</u>	<u>(13,246)</u>
Total Expenditures	<u>438,182</u>	<u>446,546</u>	<u>433,300</u>	<u>(13,246)</u>
NET CHANGES IN FUND BALANCE	<u>\$ (61,409)</u>	<u>\$ 6,855</u>	14,711	<u>\$ 7,856</u>
FUND BALANCE:				
Beginning of Year			<u>128,098</u>	
End of Year			<u>\$ 142,809</u>	

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB
LIABILITY AND RELATED RATIOS
LAST SIX MEASUREMENT PERIODS**

Measurement Date	<u>2023</u> July 01, 2022	<u>2022</u> July 01, 2021	<u>2021</u> July 01, 2020	<u>2020</u> July 01, 2019	<u>2019</u> July 01, 2018	<u>2018</u> July 01, 2017
Total OPEB Liability						
Service Cost	\$ 26,270	\$ 32,479	\$ 28,187	\$ 24,880	\$ 27,310	\$ 25,919
Interest	7,735	9,225	11,470	15,237	14,602	14,810
Assumption Changes	(27,186)	12,254	10,661	(10,330)	-	-
Difference Between Expected and Actual Experience	-	(28,572)	-	(67,046)	-	-
Net Investment Return	-	-	-	-	20,218	-
Benefit Payments	(34,205)	(36,233)	(44,096)	(44,295)	(37,789)	(58,521)
Net Change in Total OPEB Liability	(27,386)	(10,847)	6,222	(81,554)	24,341	(17,792)
Total OPEB Liability - Beginning of Year	<u>359,058</u>	<u>369,905</u>	<u>363,683</u>	<u>445,237</u>	<u>420,896</u>	<u>438,688</u>
Total OPEB Liability - End of Year	<u>\$ 331,672</u>	<u>\$ 359,058</u>	<u>\$ 369,905</u>	<u>\$ 363,683</u>	<u>\$ 445,237</u>	<u>\$ 420,896</u>
District's Covered-Employee Payroll	\$ 5,135,763	\$ 4,986,178	\$ 4,713,207	\$ 4,575,929	\$ 4,762,932	\$ 4,624,206
District's Total OPEB Liability as a Percentage of the Covered-Employee Payroll	6.46%	7.20%	7.85%	7.95%	9.35%	9.10%

The District implemented GASB Statement No. 75 in fiscal year 2018, and the above table will be expanded to 10 years of information as the information becomes available.

No assets are accumulated in a trust.

See accompanying Notes to Required Supplementary Information.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST NINE MEASUREMENT PERIODS**

Fiscal Year	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
General Employees Plan									
District's Proportion of the Net Pension Liability	0.0193%	0.0188%	0.0175%	0.0202%	0.0214%	0.0218%	0.0225%	0.0231%	0.0246%
District's Proportionate Share of the Net Pension Liability	\$ 1,528,566	\$ 802,844	\$ 1,049,205	\$ 1,116,812	\$ 1,187,184	\$ 1,391,698	\$ 1,826,888	\$ 1,197,162	\$ 1,155,585
State's Proportionate Share of the Net Pension Liability Associated with the District	44,890	24,550	32,283	34,665	38,938	17,518	23,866	-	-
Total	<u>\$ 1,573,456</u>	<u>\$ 827,394</u>	<u>\$ 1,081,488</u>	<u>\$ 1,151,477</u>	<u>\$ 1,226,122</u>	<u>\$ 1,409,216</u>	<u>\$ 1,850,754</u>	<u>\$ 1,197,162</u>	<u>\$ 1,155,585</u>
District's Covered Payroll	\$ 1,446,722	\$ 1,251,487	\$ 1,205,519	\$ 1,426,648	\$ 1,435,466	\$ 1,363,945	\$ 1,363,945	\$ 1,363,945	\$ 1,363,945
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	105.66%	64.15%	87.03%	78.28%	85.42%	103.32%	135.69%	87.77%	84.72%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.67%	87.00%	79.06%	80.23%	79.53%	75.90%	68.90%	78.20%	78.70%
TRA									
District's Proportion of the Net Pension Liability	0.0704%	0.0699%	0.0686%	0.0676%	0.0682%	0.0701%	0.0717%	0.0712%	0.0736%
District's Proportionate Share of the Net Pension Liability	\$ 5,637,260	\$ 3,059,033	\$ 5,068,260	\$ 4,308,838	\$ 4,285,835	\$ 13,993,232	\$ 17,102,161	\$ 4,404,424	\$ 3,391,435
State's Proportionate Share of the Net Pension Liability Associated with the District	418,053	257,997	424,734	381,410	402,415	1,353,097	1,716,680	540,019	238,651
Total	<u>\$ 6,055,313</u>	<u>\$ 3,317,030</u>	<u>\$ 5,492,994</u>	<u>\$ 4,690,248</u>	<u>\$ 4,688,250</u>	<u>\$ 15,346,329</u>	<u>\$ 18,818,841</u>	<u>\$ 4,944,443</u>	<u>\$ 3,630,086</u>
District's Covered Payroll	\$ 4,373,949	\$ 4,222,245	\$ 3,987,520	\$ 3,845,966	\$ 3,781,245	\$ 3,611,733	\$ 3,611,733	\$ 3,611,733	\$ 3,611,733
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	128.88%	72.45%	127.10%	112.04%	113.34%	387.44%	473.52%	121.95%	93.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.17%	86.63%	75.48%	78.21%	78.07%	51.57%	44.88%	76.80%	81.50%

Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

See accompanying Notes to Required Supplementary Information.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Employees Plan										
Contractually Required Contribution	\$ 99,093	\$ 108,505	\$ 97,396	\$ 93,654	\$ 107,000	\$ 107,558	\$ 104,672	\$ 104,617	\$ 101,056	\$ 101,056
Contributions in Relation to the Contractually Required Contribution	<u>(99,093)</u>	<u>(108,505)</u>	<u>(97,396)</u>	<u>(93,654)</u>	<u>(107,000)</u>	<u>(107,558)</u>	<u>(104,672)</u>	<u>(104,617)</u>	<u>(101,056)</u>	<u>(101,056)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 1,321,235	\$ 1,446,722	\$ 1,251,487	\$ 1,205,519	\$ 1,426,648	\$ 1,435,466	\$ 1,397,786	\$ 1,397,274	\$ 1,363,945	\$ 1,363,945
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.78%	7.77%	7.50%	7.49%	7.49%	7.49%	7.41%	7.41%
TRA										
Contractually Required Contribution	\$ 341,630	\$ 366,108	\$ 344,712	\$ 318,042	\$ 297,669	\$ 284,260	\$ 281,805	\$ 281,792	\$ 272,132	\$ 272,132
Contributions in Relation to the Contractually Required Contribution	<u>(341,630)</u>	<u>(366,108)</u>	<u>(344,712)</u>	<u>(318,042)</u>	<u>(297,669)</u>	<u>(284,260)</u>	<u>(281,805)</u>	<u>(281,792)</u>	<u>(272,132)</u>	<u>(272,132)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 3,982,152	\$ 4,373,949	\$ 4,222,245	\$ 3,987,520	\$ 3,845,966	\$ 3,781,245	\$ 3,755,424	\$ 3,730,368	\$ 3,611,733	\$ 3,611,733
Contributions as a Percentage of Covered Payroll	8.58%	8.37%	8.16%	7.98%	7.74%	7.52%	7.50%	7.55%	7.53%	7.53%

See accompanying Notes to Required Supplementary Information.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS**

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the years ended June 30:

2022

Changes in Actuarial Assumptions

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

2021

Changes in Actuarial Assumptions

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

2020

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- 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 & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2020 (Continued)

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% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019

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, decreased from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% 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 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50% 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.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2017

Changes in Actuarial Assumptions

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed postretirement 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.

2016

Changes in Actuarial Assumptions

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

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2035 and 2.50% 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 on September 2015.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

The following changes were reflected in the valuation performed on behalf of the Teachers Retirement Association for the years ended June 30:

2022

Changes in Actuarial Assumptions

There were no changes in actuarial assumptions for financial reporting purposes.

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 7.00%, for financial reporting purposes.

2020

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January to 1.0%, effective January 2019. Beginning January 1, 2024, the COLA will increase .01% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for first COLA changes to normal retirement age (age 65 to 66, age 62 with 30 years of service credit are exempt).
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 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 is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next two years (8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.5% to 7.75% on July 1, 2023. The state provides funding for the contribution rate through an adjustment in the school aid formula.

2019

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

2018

Changes in Actuarial Assumptions

- The investment return assumption was changed from 8.5% to 7.5%.
- The price inflation assumption was lowered from 3.0% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2018

Changes in Actuarial Assumptions

- The wage inflation assumption (above price inflation) was reduced from 0.75% to 0.35% for the next 10 years, and 0.75% thereafter.
- The total salary increase assumption was adjusted by the wage inflation change.
- The amortization date for the funding of the Unfunded Actuarial Accrual Liability (UAAL) was reset to June 30, 2048 (30 years).
- The mechanism in the law that provided the TRA Board with some authority is set contribution rates was eliminated.

Changes in Plan Provisions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 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 is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next four years, (7.92% in 2019, 8.13% 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.

2017

Changes in Actuarial Assumptions

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- Adjustment 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 nonvested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for 10 years followed by 3.25% thereafter.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2017 (Continued)

Changes in Actuarial Assumptions (Continued)

- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016

Changes in Actuarial Assumptions

- The cost of living adjustment was not assumed to increase (it remained at 2.0% for all future years).
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes at 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 postretirement 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 adjustments.
- 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 forms of payment at retirement were made.

2015

Changes in Actuarial Assumptions

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2037.
- The investment return assumption was changed from 8.25% to 8.0%.

Changes in Plan Provisions

- The Duluth Teachers Retirement Fund Association was merged into TRA on June 30, 2015. This also resulted in a state-provided contribution stream of \$14.377 million until the System becomes fully funded.

2014

Changes in Actuarial Assumptions

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually once the legally specified criteria was met. This was estimated to occur July 1, 2031.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2014 (Continued)

Changes in Plan Provisions

- The increase in the postretirement benefit adjustment (COLA) will be made once the System is 90% funded (on a market value basis) in two consecutive years, rather than just one year.

The following changes were reflected in the valuation performed on behalf of the District's other postemployment benefits plan for the years ended June 30:

2022

Changes in Actuarial Assumptions

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.80%.

2021

Changes in Actuarial Assumptions

- The mortality tables were updated from Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.
- The inflation rate was changed from 2.5% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.

2020

Changes in Actuarial Assumptions

- The discount rate was changed from 3.10% to 2.40%.

2019

Changes in Actuarial Assumptions

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

2018

Changes in Actuarial Assumptions

- There were no changes in actuarial assumptions.

SINGLE AUDIT AND OTHER REQUIRED REPORTS

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture					
Pass-Through Minnesota Department of Education					
Child Nutrition Cluster:					
Noncash Assistance (Commodities):					
National School Lunch Program	10.555	1-857-0000	\$ 43,894		\$ -
Cash Assistance:					
National School Lunch Program	10.555	1-857-0000	187,300		-
Supply Chain Assistance	10.555	1-857-0000	<u>27,806</u>		-
Subtotal Assistance Listing No. 10.555			259,000		-
School Breakfast Program	10.553	1-857-0000	<u>26,953</u>		-
Total Child Nutrition Cluster				\$ 285,953	
School Breakfast Program	10.553	1-857-0000			-
COVID-19 - Pandemic EBT	10.649	1-857-0000		<u>628</u>	-
Total U.S. Department of Agriculture				<u>286,581</u>	
U.S. Department of Education					
Pass-Through Minnesota Department of Education					
Cash Assistance:					
Special Education Cluster:					
Special Education - Preschool Grants	84.173	H173A180086	6,000		-
Special Education - Grants to States	84.027	H027A190087	<u>5,631</u>		-
Total Special Education Cluster				11,631	
Title I, Part A - Grants to Local Educational Agencies	84.010	S010A220023A		156,964	-
Title II, Part A - Supporting Effective Instruction State Grant	84.367	S367A220022		24,793	-
Title IV, Part A - Safe and Drug-Free Schools and Communities	84.424	S424A220024		6,046	-
COVID-19 - Governors Emergency Relief Fund	84.425C	S425C200015	1,740		-
COVID-19 - Elementary and Secondary School Emergency Relief Fund II	84.425D	S425D210045	8,509		-
COVID-19 - Elementary and Secondary School Emergency Relief Fund III	84.425U	S425D210045	377,086		-
COVID-19 - Elementary and Secondary School Emergency Relief Fund II Summer Learning	84.425D	S425D210045	<u>18,723</u>		-
Total Assistance Listing No. 84.425				406,058	
U.S. Department of Treasury					
Pass-Through Minnesota Department of Education					
Cash Assistance:					
COVID-19 - Pandemic Enrollment Loss	21.027	**	15,207		-
COVID-19 - Summer Academic Enrichment	21.027	**	<u>23,434</u>		-
Total Assistance Listing No. 21.027				38,641	
U.S. Department of Health and Human Services					
Pass-Through Minnesota Department of Education					
Cash Assistance:					
COVID-19 - Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases	93.323	**		15,115	-
Pass-Through Minnesota Department of Human Services					
Cash Assistance:					
CCDF Cluster:					
COVID-19 - Child Care Stabilization Grant	93.575	**		23,885	
Federal Communications Commission					
Direct Award:					
Emergency Connectivity Fund	32.009	not applicable		<u>29,852</u>	-
Total Expenditures of Federal Awards				<u>\$ 999,566</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Lewiston-Altura Public Schools (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 requirements of 2 CFR 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 or changes in net position 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The District has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

**INDEPENDENT AUDITORS' 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**

Board of Education
Independent School District No. 857
Lewiston, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Independent School District No. 857 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated 11/10/2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Lewiston-Altura Public Schools Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Rochester, Minnesota
11/10/2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Independent School District No. 857
Lewiston, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Lewiston-Altura Public Schools Independent School District No. 857's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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; 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 Auditors' 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.

Auditors' 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 a 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above 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.

CliftonLarsonAllen LLP

Rochester, Minnesota
11/10/2023

INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Education
Independent School District No. 857
Lewiston, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Independent School District No. 857 (the District) as of June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated 11/10/2023.

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-bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Rochester, Minnesota
11/10/2023

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? X yes no
 - Significant deficiency(ies) identified? yes X none reported
3. Noncompliance material to financial statements noted? yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes X no
 - Significant deficiency(ies) identified? yes X none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? yes X no

Identification of Major Federal Programs

**Federal Assistance
Listing Number(s)**

84.425C, 84.425D, 84.425U

Name of Federal Program or Cluster

COVID-19 Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee

 yes X no

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2023**

Section II – Financial Statement Findings

2023-001

ANNUAL FINANCIAL REPORTING UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Type of Finding:

Material Weakness in Internal Control over Financial Reporting

Condition:

The District engages the audit firm to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, the audit firm cannot be considered part of the District's internal control system. As part of its internal control over preparation of its financial statements, the District has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate.

Criteria or Specific Requirement:

The District and management share the ultimate responsibility for the District's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

Effect:

The potential exists that a material disclosure could be omitted from the financial statements and not be prevented, or detected and corrected by the District's internal controls.

Cause:

The District's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the District's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.

Repeat Finding:

The finding is a repeat finding in the immediately prior year. Prior year finding number was 2022-001.

Recommendation:

We recommend that the District continue to evaluate their internal staff and expertise to determine if further controls over annual financial reporting are beneficial.

Views of Responsible Officials and Planned Corrective Actions:

There is no disagreement with the finding. Management has determined that they will continue to engage the audit firm to prepare the financial statements and related footnote disclosures, and will review and approve these prior to the issuance of the financial statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with the 2 CFR 200.516(a).

Section IV – Findings and Questioned Costs – Minnesota Legal Compliance

Our audit did not disclose any matters required to be reported in accordance with the *Minnesota Legal Compliance Audit Guide for School Districts*.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
UNIFORM FINANCIAL ACCOUNTING AND REPORTING
STANDARDS COMPLIANCE TABLE
JUNE 30, 2023**

	AUDIT	UFARS	DIFFERENCE		AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$ 8,630,474	\$ 8,630,460	\$ 14	Total Revenue	\$ 13,082	\$ 13,082	\$ -
Total Expenditures	\$ 9,076,466	\$ 9,069,997	\$ 6,469	Total Expenditures	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	\$ 35,583	\$ 35,582	\$ 1	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>				<i>Restricted/Reserved:</i>			
401 Student Activities	\$ 167,360	\$ 167,360	\$ -	407 Capital Projects Levy	\$ -	\$ -	\$ -
402 Scholarships	\$ 88,588	\$ 88,589	\$ (1)	413 Project Funded by COP	\$ -	\$ -	\$ -
403 Staff Development	\$ 181,724	\$ 181,724	\$ -	467 LTFM	\$ 357,001	\$ 357,001	\$ -
406 Health and Safety	\$ -	\$ -	\$ -	<i>Restricted:</i>			
407 Capital Projects Levy	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 13,172	\$ 13,172	\$ -
408 Cooperative Revenue	\$ -	\$ -	\$ -	<i>Unassigned:</i>			
413 Project Funded by COP	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
414 Operating Debt	\$ -	\$ -	\$ -				
416 Levy Reduction	\$ -	\$ -	\$ -	07 DEBT SERVICE			
417 Taconite Building Maint	\$ -	\$ -	\$ -	Total Revenue	\$ 501,190	\$ 501,190	\$ -
424 Operating Capital	\$ 91,299	\$ 91,299	\$ -	Total Expenditures	\$ 498,575	\$ 498,575	\$ -
426 \$25 Taconite	\$ -	\$ -	\$ -	<i>Nonspendable:</i>			
427 Disabled Accessibility	\$ -	\$ -	\$ -	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
428 Learning & Development	\$ -	\$ -	\$ -	<i>Restricted/Reserved:</i>			
434 Area Learning Center	\$ -	\$ -	\$ -	425 Bond Refunding	\$ -	\$ -	\$ -
435 Contracted Alt. Programs	\$ -	\$ -	\$ -	433 Maximum Effort Loan Aid	\$ -	\$ -	\$ -
436 State Approved Alt. Programs	\$ -	\$ -	\$ -	451 QZAB Payments	\$ -	\$ -	\$ -
438 Gifted & Talented	\$ 1,030	\$ 1,030	\$ -	<i>Restricted:</i>			
440 Teacher Development and Evaluation	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 26,318	\$ 26,318	\$ -
441 Basic Skills Programs	\$ 1,952	\$ -	\$ 1,952	<i>Unassigned:</i>			
445 Career Tech Programs	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
448 Achievement and Integration	\$ -	\$ -	\$ -				
449 Safe School Crime - Crime Levy	\$ 33,098	\$ 33,098	\$ -	18 Custodial			
450 Pre-Kindergarten	\$ -	\$ -	\$ -	Total Revenue	\$ -	\$ -	\$ -
451 QZAB Payments	\$ -	\$ -	\$ -	Total Expenditures	\$ -	\$ -	\$ -
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
453 Unfunded Sev & Retirement Levy	\$ -	\$ -	\$ -				
459 Basic Skills Extended Time	\$ 11,004	\$ 11,004	\$ -	20 INTERNAL SERVICE			
467 LTFM	\$ 363,384	\$ 363,384	\$ -	Total Revenue	\$ -	\$ -	\$ -
472 Medical Assistance	\$ 61,707	\$ 61,707	\$ -	Total Expenditures	\$ -	\$ -	\$ -
<i>Restricted:</i>				422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ -	\$ -	\$ -				
475 Title VII Impact Aid	\$ -	\$ -	\$ -	25 OPEB REVOCABLE TRUST			
476 Payments in Lieu of Taxes	\$ -	\$ -	\$ -	Total Revenue	\$ -	\$ -	\$ -
<i>Committed:</i>				Total Expenditures	\$ -	\$ -	\$ -
418 Committed for Separation	\$ -	\$ -	\$ -	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
461 Committed Fund Balance	\$ -	\$ -	\$ -				
<i>Assigned:</i>				45 OPEB IRREVOCABLE TRUST			
462 Assigned Fund Balance	\$ -	\$ -	\$ -	Total Revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total Expenditures	\$ -	\$ -	\$ -
422 Unassigned Fund Balance	\$ 271,515	\$ 279,922	\$ (8,407)	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
02 FOOD SERVICES				47 OPEB DEBT SERVICE			
Total Revenue	\$ 552,916	\$ 552,915	\$ 1	Total Revenue	\$ -	\$ -	\$ -
Total Expenditures	\$ 580,484	\$ 580,483	\$ 1	Total Expenditures	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	\$ 10,735	\$ 10,735	\$ -	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>				<i>Restricted:</i>			
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	425 Bond Refundings	\$ -	\$ -	\$ -
<i>Restricted:</i>				464 Restricted Fund Balance	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 181,272	\$ 181,272	\$ -	<i>Unassigned:</i>			
<i>Unassigned:</i>				463 Unassigned Fund Balance	\$ -	\$ -	\$ -
463 Unassigned Fund Balance	\$ -	\$ -	\$ -				
				04 COMMUNITY SERVICE			
Total Revenue	\$ 448,011	\$ 448,009	\$ 2	Total Revenue	\$ 448,011	\$ 448,009	\$ 2
Total Expenditures	\$ 433,300	\$ 433,297	\$ 3	Total Expenditures	\$ 433,300	\$ 433,297	\$ 3
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	\$ -	\$ -	\$ -	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>				<i>Restricted/Reserved:</i>			
426 \$25 Taconite	\$ -	\$ -	\$ -	426 \$25 Taconite	\$ -	\$ -	\$ -
431 Community Education	\$ 27,430	\$ 27,430	\$ -	431 Community Education	\$ 27,430	\$ 27,430	\$ -
432 E.C.F.E.	\$ 15,277	\$ 15,277	\$ -	432 E.C.F.E.	\$ 15,277	\$ 15,277	\$ -
440 Teacher Development and Evaluation	\$ -	\$ -	\$ -	440 Teacher Development and Evaluation	\$ -	\$ -	\$ -
444 School Readiness	\$ (2,855)	\$ (2,855)	\$ -	444 School Readiness	\$ (2,855)	\$ (2,855)	\$ -
447 Adult Basic Education	\$ -	\$ -	\$ -	447 Adult Basic Education	\$ -	\$ -	\$ -
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -
<i>Restricted:</i>				<i>Restricted:</i>			
464 Restricted Fund Balance	\$ 102,957	\$ 102,956	\$ 1	464 Restricted Fund Balance	\$ 102,957	\$ 102,956	\$ 1
<i>Unassigned:</i>				<i>Unassigned:</i>			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -

2023-2024
World's Best Workforce Plan
Lewiston - Altura School District



*Lewiston - Altura Schools:
Building A Caring, Adaptable, **Respectful,**
Determined, **Successful Community***

*Public Meeting &
Presentation to the School Board
November 13, 2023*

Superintendent Gwen Carman

Systems Accountability Committee

A cross section of administration, school board members, teachers and staff meet three times per year to discuss L-A curriculum and other areas of need to strengthen and expand academic programming for students.

Teachers

Brian Hamilton
Lori Anderson
Sarah Berndt
Mari Jo Starks

Other School Staff

Jeff Oian - Tech

Administration

Gwen Carman, Superintendent
Dr. Cory Hanson, Gr. 7-12 Principal
Dave Riebel, Elementary Principal

School Board

Jenny Koverman

Community Members

Mariann Miller – Saint Mary’s University of Minnesota
Jim Ziegler – Minnesota State College Southeast
Michelle Herber – Parent
Stephanie Lang – Parent
Derek Lee – Parent
Kellie Eggert - Parent
Craig Porter – Business Owner
??? Buege - Student

Public Meeting

Superintendent Gwen Carman presented in a public meeting format the district’s World’s Best Workforce Plan on Monday, November 13, 2023 at 6:00pm as part of the Lewiston-Altura School Board meeting held in person and with a remote link for remote viewing.

Public Posting of the Plan

This plan is available for the community on the district’s webpage: www.lewalt.k12.mn.us

District Goals to Support Minnesota’s WBWF Target Areas

Target Area	2022-23 Goals	2023-2024
<p>All children enter kindergarten ready to learn</p>	<p>The percent of L-A school readiness students who achieve 80% or higher proficiency level based on Work Sampling data in all developmental areas will increase from 72% in 2022 to 80% in Spring 2023.</p> <p>RESULTS: 85%, Goal Met.</p>	<p>The percent of L-A school readiness students who achieve 80% or higher proficiency level based on Work Sampling data in all developmental areas will maintain or increase from 85% % in 2023 in Spring 2024.</p>
<p>Close the Achievement Gap</p>	<p>The districtwide reading achievement gap for white students (2022: 54.1% proficient) in comparison to Hispanic/Latino students (2022: 47.1% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 7% in 2022 to 5.0% in 2023.</p> <p>RESULTS: 2.9%, Goal Met</p> <p>The districtwide mathematics achievement gap for white students (2022: 48.1% proficient) in comparison to Hispanic/Latino students (2022: 26.4% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 21.7% in 2022 to 10.0% in 2023.</p> <p>RESULTS: Hispanic/Latino subgroup outperformed white subgroup by 9.3%, Goal Met</p> <p>The district wide reading achievement gap for all students (2022: 53.2% proficient) in comparison to students eligible for free/reduced priced meals (2022: 42.3% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 10.9% in 2022 to 9.0% in 2023.</p> <p>RESULTS: 3.6%, Goal Met</p> <p>The district wide mathematics achievement gap for all students (2022: 45.4% proficient) in comparison to students eligible for free/reduced priced meals (2022: 32.8% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 12.6% in 2022 to 4.0%</p>	<p>The districtwide reading achievement gap for white students (2023: 48.8% proficient) in comparison to Hispanic/Latino students (2023: 45.9% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 2.9% in 2023 to 2.5% in 2024.</p> <p>The districtwide mathematics achievement gap for white students (2023: 42.3% proficient) in comparison to Hispanic/Latino students (2023: 52.9% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from +9.3% in 2023 and maintain or increase in 2024.</p> <p>The district wide reading achievement gap for all students (2023: 49.2% proficient) in comparison to students eligible for free/reduced priced meals (2023: 45.6% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 3.6% in 2023 to 2.5% in 2023.</p> <p>The district wide mathematics achievement gap for all students (2023: 43.6% proficient) in comparison to students eligible for free/reduced priced meals (2023: 34.5% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 9.1% in 2023 to 7.0% in 2024.</p>

	<p>in 2023.</p> <p>RESULTS: 9.1%, Goal Not Met.</p>	
All students graduate from high school	<p>The 4 year graduation rate for L-A High School will be 95% or higher.</p> <p>RESULTS: 97.7% graduated or are continuing (Class of 2022), Goal met.</p>	The 4 year graduation or continuation rate for L-A High School will be 95% or higher.
All students attain college and career preparedness	<p><u>2022-23 Measurable Goal based on ACT Scores:</u> The Composite Score of L-A students who take the ACT will increase from 20.4 in 2021 to at least 21.3 in 2023.</p> <p>RESULTS: 20.57 in 2023 Goal not met.</p>	

Student Achievement Goals Based on MCA Performance: Districtwide

L-A Schools will improve districtwide **Reading** proficiency on the 2024 MCAs will go from 49.2% students meeting or exceeding proficiency on the **MCA in Reading** in 2023 to at least 55%.

2023 Results: State: 50.5%	L-A = 49.2%	Difference: -1.3%
2022 Results: State=51.0%	L-A=53.4%	Difference: +2.4%
2021 Results: State = N/A	L-A= 50.9%	Difference: -1.6%
2019 Results: State= 59.2%;	L-A = 62.7%	Difference: +3.5%
2018 Results: State = 59.9%;	L-A= 56.2%	Difference: -3.7%
2017 Results: State = 60.2%;	L-A= 56.9%	Difference: -3.3%

L-A Schools will improve districtwide **Mathematics** proficiency on the 2024 MCAs will go from 43.6% students meeting or exceeding proficiency on the **MCA in Mathematics** in 2023 to at least 48%.

2023 Results: State: 46.0 %	L-A= 43.6%	Difference: -2.4%
2022 Results: State=45.5%	L-A=45.4%	Difference: -0.1%
2021 Results: State= N/A	L-A= 30.8%	Difference: -13.4%
2019 Results: State= 55.0%;	L-A = 49.4%	Difference: -5.6%
2018 Results: State = 57.2%;	L-A = 47.2%	Difference: -10.0%
2017 Results: State = 58.7%;	L-A= 54.1%	Difference: -4.6%

L-A Schools will improve districtwide **Science** proficiency on the 2024 MCAs to be equal or above MN state averages.

2023 Results: State = 39.2%	L-A = 36.9%	Difference: -2.3%
2022 Results: State= 41.0%	L-A=39.9%	Difference: -1.1%
2021 Results: State= 43.1%	L-A = 38.6%	Difference: -4.5%
2019 Results: State= 50.7%;	L-A = 49.1%	Difference: -1.6%
2018 Results: State = 52.0%;	L-A = 34.8%	Difference: -17.2%
2017 Results: State = 54.2%;	L-A= 51.1%	Difference: -3.1%

Student Achievement Reading Goals Based on MCAs: Grade Spans

2023-2024 Goal: 3rd-5th grade students will go from 59.2% of the students meeting or exceeding proficiency on the **MCA in Reading** in 2023 to at least 63.0% of the students meeting or exceeding proficiency in 2024.

<u>L-A: 3-4</u>	<u>State Average Grade 3</u>	<u>State Average Grade 4</u>
2017: 59.0%	56.8%	57.0%
2018: 56.5%	55.9%	55.7%
2019: 62.9%	54.6%	55.4%
2021: 48.1%	48.5%	49.3%
2022: 66.2%	47.8%	49.5%
2023: 59.2%	48.0%	48.9%

2023-24 Goal: Secondary students (Grades 6, 7, 8, 10) will go from 40.5% of the students meeting or exceeding proficiency on the **MCA in Reading** in 2023 to at least 50.0% of the students meeting or exceeding proficiency in 2024.

<u>L-A: Gr7-8, 10</u>	<u>State Avg Grade 7</u>	<u>State Avg Grade 8</u>	<u>State Avg Grade 10</u>
2017: 48.9%	57.5%	58.9%	60.5%
2018: 47.8%	58.1%	58.5%	59.2%
2019: 59.9%	57.5%	57.7%	60.4%
2021: 43.5%	48.3%	49.7%	58.3%
2022: 39%	45.3%	46.1%	54.9%
2023: 40.5%	50.5%	45.3%	52.4%

Student Achievement Mathematics Goals Based on MCAs: Grade Spans

2023-24 Goal: 3rd-5th grade students will go from 77.5% of the students meeting or exceeding proficiency on the **MCA in Mathematics** in 2023 to at least 79.0% of the students meeting or exceeding proficiency in 2024.

<u>L-A: 3-4</u>	<u>State Average Grade 3</u>	<u>State Average Grade 4</u>
2017: 71.4%	56.8%	57.0%
2018: 73.1%	55.9%	55.7%
2019: 81.4%	54.6%	63.9%
2021: 67.5%	57.1%	53.8%
2022: 77.5%	59.0%	56.4%
2023: 77.5%	59.7%	57.1%

2023-2024 Goal: Secondary students (Grades 6, 7, 8, 11) will go from 33.1% of the students meeting or exceeding proficiency on the **MCA in Mathematics** in 2023 to at least 45.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: Secondary</u>	<u>State Avg Secondary</u>
2019: 37.9%	55.5%
2021: 16.2%	N/A
2022: 32.3%	45.5%
2023: 33.1%	46.0%

Student Achievement Goals Based on MCAs: Science

2023-2024 Goal: L-A students will go from 39.9% of the students meeting or exceeding proficiency on the **MCA in Science** in 2022 to at least 51.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: Gr. 5, 8, 11</u>	<u>State Avg</u>
2017: 51.1%	54.2%
2018: 34.8%	52.0%
2019: 49.1%	50.7%
2021: 38.6%	43.1%
2022: 39.9%	41.0%
2023: 36.9%	39.2%

ACT College Readiness Results (Mean Score)

Grad Year	English	ELA	Mathematics	Reading	Science	STEM	Composite Avg. (District/State)
2018	18.6	18.0	21.1	20.4	21.5	21.6	20.5/21.3
2019	17.9	18.4	20.1	20.3	20.6	20.6	19.9/21.4
2020	19.9	19.3	22.7	21.9	22.5	22.8	21.8/21.3
2021	18.5	19.1	18.9	21.7	21.9	20.5	20.3/21.4
2022	21.0	20.0	23.0	23.0	22.0	23.0	20.4/21.0
2023	19.1	19.7	18.2	22.2	21.6	20.2	20.4/20.8

GOAL: To meet or exceed MN State Average ACT Composite Score.

A benchmark score is the minimum score needed on an ACT subject-area test to indicate a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses.

- English Composition: 18 on ACT English Test
- College Algebra: 22 on ACT Mathematics Test
- Social Science: 22 on ACT Reading Test
- Biology: 23 on ACT Science Test

NOTE: Not all students who take the ACT enroll in college.

Continuous Growth and Improvement: Specific 2023-2024 Action Steps

1. Standards Based Learning/Curriculum Review process (all grade levels, all curricular areas) – working towards consistent alignment with MN Standards for assessments/grading, curriculum and instruction. This is being facilitated by administration and a part-time Curriculum Coordinator as focus of PLCs and Staff Development. The school calendar includes 5 full days for teachers and administration to focus on this work. Teachers are also offered the option of working on this for pay over the summer.
2. Continue options for credit recovery for high school students to recover credits during the summer and after school.
3. New science curriculum for grades K-6, purchased – 2nd year of implementation with alignment with MN Science Standards. New HS science curriculums in Year 1 on implementation.
4. Teachers encouraged to visit peer or neighboring district's classrooms for observation and reflection on other teachers' instruction and curriculum implementation strategies.
5. Expand advertising and recruitment efforts to attract racially diverse teacher and staff candidates.

**Lewiston-Altura Public Schools
2023-2024 Snow Removal Quotation Form**

Return to LAHS District Office in a sealed envelope marked "Snow Removal Quotation" by 11:00 a.m. on Friday, October the 6th, 2023.

Quotations shall be in price per hour for both the equipment and the operator. The total overall cost to a certain extent is dependent upon the size of equipment that the operator plans to use for the job. Therefore, you must state the equipment size that is planned for use in this project.

EQUIPMENT	CAPACITY	PRICE PER HOUR
Skid steer with bucket & Operator	<u>N/A</u> Cubic Yards	\$ <u>100</u>
Skid steer with blade , snow blower or sweeper & operator	<u>N/A</u> ^{6 FT WIDE} Cubic Yards	\$ <u>115</u>
Front End Loader & Operator	<u>3.5</u> Cubic Yards	\$ <u>130</u>
Dump Truck & Operator <u>TANDEM</u>	<u>15</u> Cubic Yards	\$ <u>110</u>
<u>Semis w/ End Dumps</u>	<u>25</u> Cubic Yards	\$ <u>130</u>

Is your equipment kept in a good state of repair to assure that it is ready to go when needed and will complete the job with minimum down time?

Yes No

I will not charge the School District for any piece of equipment or its operator during any hours the equipment is being repaired while on or off the school district premises.

Yes No

Signature of Bidder Shane Gudmundson / GOODIES LAWN CARE INC

Date 10/5/23

Address of Bidder 21 North Main St, Altura MN 55910

Phone Number of Bidder (507) 429-3898

SNOW REMOVAL EQUIPMENT LIST

EQUIPMENT	PRICE PER HOUR
(2) SKID STEER WITH BUCKET	\$100
(1) SKID STEER (97 KUBOTA) WITH SNOW BLOWER OR SWEEPER	\$115
(1) SKID STEER WITH TRACKS & SNOW BUCKET OR BLADE	\$100
(1) FRONT END LOADER W/ 14FT SNOW PUSHER	\$130
(2) 1 TON PICKUP WITH 9.5FT V-BLADE & 1.5 YD SANDER	\$100
(3) ¾ TON PICKUP WITH PLOW 9.5 FT V-BLADE W/ 1.5YD SANDER	\$100
(1) VENTREK WITH PLOW BLADE, BROOM, AND SNOW BLOWER	\$90
(2) STATE SNOW PLOW TRUCK WITH 16FT WING & BELLY BLADE, 7 YARD BOX, & SANDER	\$130
(3) SEMI WITH END DUMPS	\$130
(1) SEMI WITH SIDE DUMP	\$130
(1) DUMP TRUCK	\$110
SALTING PARKING LOT TRUCK & MATERIAL	\$225
SALT/SAND MIX PARKING LOTS TRUCK & MATERIAL	\$180



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/06/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Greenwood Agency, Inc. 251 West Broadway, Suite 1 Plainview, MN 55964	CONTACT NAME: Missy A Bartsh	
	PHONE (A/C, No, Ext): (507)534-3861	FAX (A/C, No):
	E-MAIL ADDRESS: missy@greenwoodagency.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Grinnell Mutual Reinsurance Co.	14117
INSURED SHANE GUDMUNDSON DBA GOODIES LAWN CARE 18881 CO RD 27 ROLLINGSTONE, MN 55969	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: 00004102-1648067 REVISION NUMBER: 92

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSUR LTR	TYPE OF INSURANCE	ADDITIONAL SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		0000603629	05/11/2023	05/11/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPHOP AGG \$ 2,000,000
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		0000603630	05/11/2023	05/11/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTIONS 0		0000891611	05/11/2023	05/11/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in MN) <input type="checkbox"/> Y/N <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below		0000603633	05/11/2023	05/11/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Rented/Leased Equip		0000603629	05/11/2023	05/11/2024	\$ 325,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER LEWISTON ALTURA ISD 857 100 COUNTY ROAD 25 LEWISTON, MN 55952	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Melissa Bartsh</i> (MAB)



LEWISTON-ALTURA PUBLIC SCHOOLS EXTENDED FIELD TRIP PERMISSION FORM



In compliance with school regulations governing special field trips of a curricular or extra-curricular nature, the following information is provided, so that as a parent/guardian of the student involved you will be aware of the circumstances under which the trip is being taken. Your permission must be obtained prior to the trip and may be given by signing the lower portion of this form and returning it to the classroom teacher sponsoring the trip.

All students participating in school-sponsored field trips must go and return on the transportation provided.

FIELD TRIP DETAILS	
NATURE AND PURPOSE OF FIELD TRIP	National FFA Convention
SCHOOL SPONSORING TRIP	Lewiston - Altura / L-O / PEM / Stewie
INSTRUCTOR OR SPONSOR OF FIELD TRIP	Stopp
FIELD TRIP DESTINATION	Indianapolis, IN
DATE OF FIELD TRIP	10/31 - 11/4
DURATION OF FIELD TRIP	12:30 AM - 5:00 AM
COST OF THE FIELD TRIP TO STUDENTS (LODGING, MEALS, ETC.)	\$175 for entry (Bring \$250 for food/spending)
HOTEL INFORMATION (LOCATION, CONTACT INFORMATION)	Holiday Inn Indianapolis - Carmel 521 East Pennsylvania Parkway, Carmel, IN 46280
STUDENTS REPORT TO	Ag Room 10/31
STUDENTS WILL RETURN TO	Ag Room 11/4
STUDENTS SHALL BRING THE FOLLOWING MATERIALS WITH THEM FOR USE ON TRIP	See Packing List

I understand the conditions described above and give my permission for _____ (Student Name) to participate in the designated field trip. I further understand that neither the sponsor, school administration, nor the school board of District #857 assumes any unusual responsibility for the safety and welfare of my child.

parent/guardian signature

date

My student has a medical record on file with the Lewiston-Altura Public School district that advisors need to consult prior to the trip. (Check only if this applies to your student.)

LEWISTON-ALTURA SCHOOL DISTRICT EXTENDED/OVERNIGHT FIELD TRIP APPLICATION

Date of Field Trip: 10/31-11/4 Requested By: Stoppelmaor Destination/Event: Nat'l FFA Convention

Time Leaving School: 12:30 AM Time Returning to School: 5:00 AM

Purpose of Field Trip: FFA Conv. # of Students: 12 # of Adults: 1

Please check the approved volunteer list or check with the office to ensure that all volunteers are approved. Will there be any parent volunteers or chaperons not including staff? Yes No

If yes, please list the names: _____

Will you need district transportation? Yes No If yes, # of busses or vans needed _____

If you need district transportation, arrangements were made with _____ (Name) on _____ (Date).

If district transportation is unavailable or impractical, other transportation arrangements were made with Phillips (Name of the Company) on 3/15/23 (Date).

Will students be absent from school? Yes No

So that additional contacts can be made (food service, buildings and grounds, etc.), I notified _____ (Office Staff Signature) on _____ (Date).

Budget Information: <u>FFA</u> (Program being billed for costs)
Transportation Cost: <u>\$7,694</u>
Lodging Cost: <u>\$6,056</u>
Meal Cost: <u>\$30/day</u>
Entry Fees: <u>\$1,200</u>

Please attach a copy of the Field Trip Parental Permission form and any additional guidelines or expectations.

OFFICE USE ONLY	
Date application was received (Must be received prior to a board meeting when possible): _____	
APPROVED	NOT APPROVED
<u>Ryan Apple</u> (Activity Director's Signature if Applicable)	Rationale for not approving the field trip: <u>10/24/23</u> (Date)
<u>[Signature]</u> (Principal's Signature)	<u>10-24-23</u> (Date)
<u>[Signature]</u> (Superintendent's Signature)	<u>10-24-23</u> (Date)
_____ (School Board Member's Signature)	_____ (Date)

MINUTES OF THE LEWISTON-ALTURA REGULAR SCHOOL BOARD MEETING
ISD #857
October 9, 2023

A regular meeting of the School Board of Independent School District #857 was held on October 9, 2023 at 6:00pm in the High School Library. Members present were Bree Maki, Daniel Kreidermacher, David Baer, Sara Daley, Jenny Koverman, Dave Pringle and Sarah Sommer.

Chair Maki called the meeting to order at 6:00pm. The Pledge of Allegiance was recited.

Motion by Baer and second by Pringle to approve the October 9, 2023 meeting agenda with the addition of an item to change the date of the December Regular Board Meeting. MCU.

A L-A High School student report was presented by Owen Sommer.

Motion by Sommer and seconded by Pringle to approve the Consent Agenda. MCU.

Motion by Koverman and seconded by Sommer to approve amended Policies 102, 418, 419, 424,425,507, 509, 514, 515, 532, 534 on a final reading. MCU.

Sommer moved to the adoption of an Amended Resolution to appoint Election Judges for the November 7, 2023 School District Election (adding one additional judge) was seconded by Koverman, Roll call vote: Ayes- Maki, Sommer, Koverman, Baer, Pringle, Daley, Kreidermacher. Nays- none. Resolution was passed.

There was discussion about the Dutchman's Crossing Road improvements and possible cost sharing with Utica Township and the City of Lewiston. No action was taken.

Koverman moved and Sommer seconded to reschedule the December 2023 Regular meeting to December 18 due to concerns about not having a quorum present. The Truth in Taxation Hearing will begin at 6:00pm, followed by the Regular Meeting.

Reports were presented by Principal Riebel, Principal Hanson and Superintendent Carman. Board Committee reports were discussed.

Pringle moved and Baer seconded to move to Closed Session for the purpose of discussing 2023-2025 Master Agreement negotiations with EdMN/L-A at 7:03pm. MCU.

Pringle moved and Baer seconded to reopen the meeting to the public at 7:55pm. MCU.

Motion by Baer, seconded by Koverman to adjourn the meeting at 7:56pm. MCU.

Dave Pringle, Clerk

Lewiston-Altura Public Schools 2024 November BOARD BILLS

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date	
1	5631	R1	Y	BSN Sports, LLC	V405BD	105891	92355827	210.00	0.00	210.00	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$210.00			
1	7091		Y	Dalco Enterprises	V405BD	105892	Nov 2023 Inv	1,044.47	0.00	1,044.47	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$1,044.47			
1	6496		N	EDUCATORS BENEFIT CONSULTAN	V405BD	105893	July - Nov 2023 Inv	660.09	0.00	660.09	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$660.09			
1	3210		N	HBC	V405BD	105894	Oct 2023 Inv	1,768.94	0.00	1,768.94	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$1,768.94			
1	10141		N	KWIK TRIP	V405BD	105895	Sept 2023 Inv	185.29	0.00	185.29	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$185.29			
1	5939		N	Lanesboro FFA	V405BD	105897	Student Invite	35.00	0.00	35.00	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$35.00			
1	5125		N	Mackin	V405BD	105916	Quote 130655	799.00	0.00	799.00	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$799.00			
1	3061		N	MENARDS	V405BD	105898	Pallet Jack	349.99	0.00	349.99	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$349.99			
1	6965		Y	MENK, ISAIAH	V405BD	105899	AE Fun Night	27.00	0.00	27.00	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$27.00			
1	6175		Y	Messerly, Larry	V405BD	105900	piano tuning 10.23	160.00	0.00	160.00	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$160.00			
1	2447		Y	Minnesota Tech for Success	V405BD	105902	Quote 008301	1,350.00	0.00	1,350.00	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$1,350.00			
1	12540		Y	MISSISSIPPI WELDERS SUPPLY CCV	V405BD	105903	Bus garage 10.31.23	142.29	0.00	142.29	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$142.29			
1	6280	R1	N	Music Mart	V405BD	105904	1600555	900.00	0.00	900.00	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$900.00			
1	2576		N	NCS Pearson, Inc.	V405BD	105905	23569557	2.60	0.00	2.60	11/08/2023	11/08/2023	11/08/2023
							Check Amount:			\$2.60			
1	7082		Y	New Dominion School	V405BD	105917	12036	7,352.62	0.00	7,352.62	11/10/2023	11/10/2023	11/10/2023
							Check Amount:			\$7,352.62			

Lewiston-Altura Public Schools 2024 November BOARD BILLS

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date	
1	3184	Remit	N	Rochester Telecom Systems, Inc	V405BD	105906	30264	5.09	0.00	5.09	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$5.09			
1	90855		N	SCHNEIDER, JULIE R.	V405BD	105907	PSS	140.00	0.00	140.00	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$140.00			
1	6993	Remit	Y	SOLIANT HEALTH, LLC	V405BD	105908	Oct Inv 2023	3,228.03	0.00	3,228.03	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$3,228.03			
1	5318		N	The McDowell Agency, Inc.	V405BD	105909	Oct Invoices	50.00	0.00	50.00	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$50.00			
1	5218		N	Trio Supply Company	V405BD	105911	Oct 30,2023	456.45	0.00	456.45	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$456.45			
1	6367		N	TriState Tournaments	V405BD	105910	4	725.00	0.00	725.00	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$725.00			
1	2157		N	TRUGREEN	V405BD	105890	Sept and Oct 23 Inv	1,500.00	0.00	1,500.00	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$1,500.00			
1	4448		N	VERIZON WIRELESS	V405BD	105912	Oct 2023	148.08	0.00	148.08	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$148.08			
1	23000		N	ZANER-BLOSER EDUCATIONAL PU	V405BD	105915	highlights	49.18	0.00	49.18	11/08/2023	11/08/2023	11/08/2023
								Check Amount:		\$49.18			
								Report Total:		\$21,289.12			

*Does not meet minimum amount

**Exceeds maximum amount

Lewiston-Altura Public Schools November 2023 Misc Payments

											Pay/Void			
Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Date	Amount	
001	P403CK	66065	75057	Check	1	4952	MID-AMERICAN RESEARCH CHEMICAL		Yes	No	Yes	10/10/2023	(456.76)	
001	P403CK	66121	75101	Check	1	5804	St. Charles Park/Recreation Dept.		Yes	No	Yes	10/27/2023	(540.00)	
001	P404BD	66170	75117	Check	1	2865	Bernard Bus Companies		Yes	No	No	10/10/2023	460.15	
001	P404BD	66206	75118	Check	1	7096	Brown's Ice Cream Co		Yes	No	No	10/10/2023	615.44	
001	P404BD	66188	75119	Check	1	5631	R1 BSN Sports, LLC		Yes	No	No	10/10/2023	247.98	
001	P404BD	66169	75120	Check	1	2671	R1 CDW-Government		Yes	No	No	10/10/2023	121.74	
001	P404BD	66150	75121	Check	1	1114	Century Link	S Corporation	Yes	No	No	10/10/2023	228.06	
001	P404BD	66149	75122	Check	1	11065	R2 CLIFTON LARSON ALLEN LLP		Yes	No	No	10/10/2023	1,470.00	
001	P404BD	66185	75123	Check	1	5101	DAIRYLAND DONKEY BALL, LLC		Yes	No	No	10/10/2023	125.00	
001	P404BD	66205	75124	Check	1	7091	Dalco Enterprises		Yes	No	No	10/10/2023	5,162.13	
001	P404BD	66204	75125	Check	1	7089	Dashir Management Services, Inc		Yes	No	No	10/10/2023	10,304.63	
001	P404BD	66164	75126	Check	1	2274	DEMCO		Yes	No	No	10/10/2023	173.46	
001	P404BD	66195	75127	Check	1	6376	Ed Midwest LLC		Yes	No	No	10/10/2023	6,100.00	
001	P404BD	66186	75128	Check	1	5171	R2 Edmentum, Inc.		Yes	No	No	10/10/2023	3,070.52	
001	P404BD	66174	75129	Check	1	3174	Excel Images Inc.		Yes	No	No	10/10/2023	42.00	
001	P404BD	66200	75130	Check	1	6919	G & B Environmental	S Corporation	Yes	No	No	10/10/2023	1,495.60	
001	P404BD	66201	75131	Check	1	6935	GWS - Greden's Welding Shop		Yes	No	No	10/10/2023	195.00	
001	P404BD	66146	75132	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	No	10/10/2023	7,764.78	
001	P404BD	66157	75133	Check	1	1621	R1 HOUGHTON MIFFLIN		Yes	No	No	10/10/2023	820.75	
001	P404BD	66178	75134	Check	1	3267	R1 INNOVATIVE OFFICE SOLUTIONS, LLC		Yes	No	No	10/10/2023	232.19	
001	P404BD	66203	75135	Check	1	7035	I-State Truck Center		Yes	No	No	10/10/2023	1,437.30	
001	P404BD	66179	75136	Check	1	3282	Kennedy & Graven Chartered	C Corporation	Yes	No	No	10/10/2023	275.00	
001	P404BD	66148	75137	Check	1	10141	KWIK TRIP		Yes	No	No	10/10/2023	13,551.00	
001	P404BD	66190	75138	Check	1	5756	LEARNING A-Z		Yes	No	No	10/10/2023	234.00	
001	P404BD	66151	75139	Check	1	11190	LEWISTON AUTO		Yes	No	No	10/10/2023	32.46	
001	P404BD	66172	75140	Check	1	3038	Lewiston Hardware, LLC		Yes	No	No	10/10/2023	324.29	
001	P404BD	66152	75141	Check	1	11260	LEWISTON JOURNAL		Yes	No	No	10/10/2023	54.00	
001	P404BD	66209	75142	Check	1	7107	LG Promotions		Yes	No	No	10/10/2023	207.00	
001	P404BD	66192	75143	Check	1	5865	R1 Loffler Companies -- 131511		Yes	No	No	10/10/2023	104.97	
001	P404BD	66158	75144	Check	1	1640	LOGAN HIGH SCHOOL		Yes	No	No	10/10/2023	200.00	
001	P404BD	66153	75145	Check	1	12018	MCGRAW-HILL		Yes	No	No	10/10/2023	1,005.00	
001	P404BD	66199	75146	Check	1	6910	MDE-MCIS		Yes	No	No	10/10/2023	1,655.00	
001	P404BD	66184	75147	Check	1	4952	MID-AMERICAN RESEARCH CHEMICAL		Yes	No	No	10/10/2023	721.90	
001	P404BD	66191	75148	Check	1	5801	Midwest Bus Parts, Inc.		Yes	No	No	10/10/2023	1,792.44	
001	P404BD	66181	75149	Check	1	3361	Minnesota FFA Association		Yes	No	No	10/10/2023	400.00	
001	P404BD	66177	75150	Check	1	3223	MINNESOTA HISTORICAL SOCIETY		Yes	No	No	10/10/2023	595.00	
001	P404BD	66166	75151	Check	1	2447	Minnesota Tech for Success		Yes	No	No	10/10/2023	2,345.00	
001	P404BD	66155	75152	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	No	10/10/2023	330.81	
001	P404BD	66207	75153	Check	1	7098	Morpheme Magic		Yes	No	No	10/10/2023	127.25	

Lewiston-Altura Public Schools November 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void				Amount
									Print	Recon	Void	Date	
001	P404BD	66156	75154	Check	1	12630	MOTOR PARTS & EQUIP		Yes	No	No	10/10/2023	879.83
001	P404BD	66168	75155	Check	1	2555	National FFA Organization		Yes	No	No	10/10/2023	81.00
001	P404BD	66171	75156	Check	1	2995	NWEA		Yes	No	No	10/10/2023	1,836.00
001	P404BD	66173	75157	Check	1	3098	R1 Pan-O-Gold Baking Company		Yes	No	No	10/10/2023	732.84
001	P404BD	66154	75158	Check	1	1240	PLAINVIEW-ELGIN-MILLVILLE		Yes	No	No	10/10/2023	175.00
001	P404BD	66187	75159	Check	1	5545	R1 Plank Road Publishing		Yes	No	No	10/10/2023	425.15
001	P404BD	66189	75160	Check	1	5738	Playscripts, Inc.		Yes	No	No	10/10/2023	336.12
001	P404BD	66161	75161	Check	1	1930	PROJECT FINE		Yes	No	No	10/10/2023	1,581.25
001	P404BD	66197	75162	Check	1	6704	Quadient Finance USA, INC.		Yes	No	No	10/10/2023	500.00
001	P404BD	66162	75163	Check	1	2010	R1 REALLY GOOD STUFF, LLC		Yes	No	No	10/10/2023	125.71
001	P404BD	66165	75164	Check	1	2411	REINHART FOOD SERVICE		Yes	No	No	10/10/2023	20,990.71
001	P404BD	66175	75165	Check	1	3184	Remit Rochester Telecom Systems, Inc		Yes	No	No	10/10/2023	5.09
001	P404BD	66208	75166	Check	1	7103	S & S Heating and Cooling		Yes	No	No	10/10/2023	225.00
001	P404BD	66211	75167	Check	1	90855	SCHNEIDER, JULIE R.		Yes	No	No	10/10/2023	160.00
001	P404BD	66176	75168	Check	1	3217	R1 School Specialty LLC		Yes	No	No	10/10/2023	531.54
001	P404BD	66196	75169	Check	1	6657	SDI Innovations		Yes	No	No	10/10/2023	521.52
001	P404BD	66202	75170	Check	1	6993	Remit SOLIANT HEALTH, LLC		Yes	No	No	10/10/2023	3,956.94
001	P404BD	66159	75171	Check	1	1682	Southeast Minnesota School Counselors As		Yes	No	No	10/10/2023	20.00
001	P404BD	66194	75172	Check	1	6266	SPRING GROVE SCHOOLS		Yes	No	No	10/10/2023	150.00
001	P404BD	66160	75173	Check	1	18645	STUMPF PRINTING		Yes	No	No	10/10/2023	360.00
001	P404BD	66193	75174	Check	1	5876	Teachers on Call	C Corporation	Yes	No	No	10/10/2023	2,074.49
001	P404BD	66210	75175	Check	1	7113	The Magic of Isaiah		Yes	No	No	10/10/2023	500.00
001	P404BD	66198	75176	Check	1	6801	Tobii Dynavox		Yes	No	No	10/10/2023	199.00
001	P404BD	66183	75177	Check	1	4448	VERIZON WIRELESS		Yes	No	No	10/10/2023	147.93
001	P404BD	66180	75178	Check	1	3308	Viterbo University		Yes	No	No	10/10/2023	328.00
001	P404BD	66147	75179	Check	1	08089	WABASHA-KELLOGG SCHOOLS # 811		Yes	No	No	10/10/2023	150.00
001	P404BD	66163	75180	Check	1	22264	WINONA POST		Yes	No	No	10/10/2023	161.98
001	P404BD	66182	75181	Check	1	3945	WSCA		Yes	No	Yes	10/10/2023	475.00
001	P404BD	66182	75181	Check	1	3945	WSCA		Yes	No	Yes	10/31/2023	(475.00)
001	P404BD	66167	75182	Check	1	25014	ZIEBELL'S HIAWATHA FOODS, INC.		Yes	No	No	10/10/2023	6,312.14
001	P404PR	66227	75183	Check	1	4951	Bremer Bank		Yes	No	No	10/13/2023	350.00
001	P404PR	66228	75184	Check	1	6265	HOME FEDERAL SAVINGS BANK		Yes	No	No	10/13/2023	42.50
001	P404PR	66230	75185	Check	1	6461	ISD 857 - Flex Plan Checking		Yes	No	No	10/13/2023	577.11
001	P404PR	66226	75186	Check	1	4786	R1 Merchants Bank		Yes	No	No	10/13/2023	375.00
001	P404PR	66229	75187	Check	1	6283	MinnWest Bank Group		Yes	No	No	10/13/2023	256.47
001	P404PR	66225	75188	Check	1	3545	Winona National Bank		Yes	No	No	10/13/2023	160.00
001	P404CK	66239	75189	Check	1	3400	BIO CORPORATION		Yes	No	No	10/16/2023	77.50
001	P404CK	66243	75190	Check	1	5631	R1 BSN Sports, LLC		Yes	No	No	10/16/2023	1,048.95
001	P404CK	66252	75191	Check	1	6957	Children's Museum of La Crosse		Yes	No	No	10/16/2023	258.00

Lewiston-Altura Public Schools November 2023 Misc Payments

											Pay/Void			
Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Date	Amount	
001	P404CK	66253	75192	Check	1 7116		Cushman Motor Company		Yes	No	No	10/16/2023	13,778.00	
001	P404CK	66240	75193	Check	1 3906		D & A TESTING SERVICES		Yes	No	No	10/16/2023	301.00	
001	P404CK	66250	75194	Check	1 6731		Everyday Speech LLC		Yes	No	No	10/16/2023	599.99	
001	P404CK	66235	75195	Check	1 2524	R1	GRAINGER		Yes	No	No	10/16/2023	1,854.74	
001	P404CK	66251	75196	Check	1 6935		GWS - Greden's Welding Shop		Yes	No	No	10/16/2023	195.00	
001	P404CK	66237	75197	Check	1 3210		HBC		Yes	No	No	10/16/2023	1,781.04	
001	P404CK	66231	75198	Check	1 12420		MASSP		Yes	No	No	10/16/2023	175.00	
001	P404CK	66248	75199	Check	1 6716		MATH FACTS PRO		Yes	No	No	10/16/2023	24.00	
001	P404CK	66236	75200	Check	1 3061		MENARDS		Yes	No	No	10/16/2023	105.66	
001	P404CK	66244	75201	Check	1 5745		Minne TESOL		Yes	No	No	10/16/2023	300.00	
001	P404CK	66238	75202	Check	1 3361		Minnesota FFA Association		Yes	No	No	10/16/2023	30.00	
001	P404CK	66242	75203	Check	1 4877		MINNESOTA Public Employees Insurance		Yes	No	No	10/16/2023	62,102.42	
001	P404CK	66232	75204	Check	1 12540		MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	No	10/16/2023	281.50	
001	P404CK	66241	75205	Check	1 4832		NEWS-2-YOU		Yes	No	No	10/16/2023	239.99	
001	P404CK	66247	75206	Check	1 6411		Riverside Insights	LLC - Partnership	Yes	No	No	10/16/2023	360.00	
001	P404CK	66233	75207	Check	1 18332		SEMCAC Transportation		Yes	No	No	10/16/2023	132.00	
001	P404CK	66249	75208	Check	1 6729		South Central Service Coop		Yes	No	No	10/16/2023	1,072.00	
001	P404CK	66254	75209	Check	1 7121		State Industrial Products Corporation		Yes	No	No	10/16/2023	456.76	
001	P404CK	66246	75210	Check	1 5876		Teachers on Call	C Corporation	Yes	No	No	10/16/2023	2,886.28	
001	P404CK	66234	75211	Check	1 2508		Theis Printing	C Corporation	Yes	No	No	10/16/2023	2,345.00	
001	P404CK	66245	75212	Check	1 5851		Winona Boat Tours		Yes	No	No	10/16/2023	360.00	
001	P404CK	66256	75213	Check	1 6429		Heartland Country Club		Yes	No	No	10/24/2023	600.00	
001	P404CK	66265	75214	Check	1 2183		B & S Rentals Inc.		Yes	No	No	10/25/2023	630.00	
001	P404CK	66270	75215	Check	1 2671	R1	CDW-Government		Yes	No	No	10/25/2023	172.33	
001	P404CK	66271	75216	Check	1 2707		City of Lewiston		Yes	No	No	10/25/2023	2,984.05	
001	P404CK	66267	75217	Check	1 2440		Culligan Water Services		Yes	No	No	10/25/2023	171.75	
001	P404CK	66262	75218	Check	1 1366		CUSTOM ALARM	C Corporation	Yes	No	No	10/25/2023	1,704.75	
001	P404CK	66292	75219	Check	1 7089		Dashir Management Services, Inc		Yes	No	No	10/25/2023	10,281.87	
001	P404CK	66266	75220	Check	1 2274		DEMCO		Yes	No	No	10/25/2023	56.65	
001	P404CK	66259	75221	Check	1 03124	R1	DISCOUNT SCHOOL SUPPLY		Yes	No	No	10/25/2023	248.91	
001	P404CK	66274	75222	Check	1 3292		Educational Tours, INC		Yes	No	No	10/25/2023	40,142.53	
001	P404CK	66272	75223	Check	1 3174		Excel Images Inc.		Yes	No	No	10/25/2023	296.00	
001	P404CK	66280	75224	Check	1 4699		GOURMET'S DELIGHT INC		Yes	No	No	10/25/2023	11,583.00	
001	P404CK	66288	75225	Check	1 6891		Harter's Trash & Recycling Inc		Yes	No	No	10/25/2023	1,601.19	
001	P404CK	66276	75226	Check	1 4085		IEA, INC		Yes	No	No	10/25/2023	1,431.47	
001	P404CK	66286	75227	Check	1 6158		Innovative Therapy Solutions, LLC		Yes	No	No	10/25/2023	9,425.00	
001	P404CK	66260	75228	Check	1 11260		LEWISTON JOURNAL		Yes	No	No	10/25/2023	973.80	
001	P404CK	66283	75229	Check	1 5865	R1	Loffler Companies -- 131511		Yes	No	No	10/25/2023	5,514.12	
001	P404CK	66290	75230	Check	1 7047		Logic Of English, Inc		Yes	No	No	10/25/2023	1,375.35	

Lewiston-Altura Public Schools November 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void	Date	Amount
												Date		
001	P404CK	66275	75231	Check	1	3866	MATH WIZARDS		Yes	No	No	10/25/2023	140.00	
001	P404CK	66285	75232	Check	1	5956	MiEnergy Cooperative	Other	Yes	No	No	10/25/2023	14,491.00	
001	P404CK	66268	75233	Check	1	2447	Minnesota Tech for Success		Yes	No	No	10/25/2023	2,165.00	
001	P404CK	66281	75234	Check	1	4712	MINNESOTA UNEMPLOYMENT INSURA		Yes	No	No	10/25/2023	11,392.37	
001	P404CK	66261	75235	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	No	10/25/2023	185.62	
001	P404CK	66284	75236	Check	1	5875	R1 MNSHAPE		Yes	No	No	10/25/2023	525.00	
001	P404CK	66277	75237	Check	1	4228	MSHSCA		Yes	No	No	10/25/2023	270.00	
001	P404CK	66291	75238	Check	1	7082	New Dominion School		Yes	No	No	10/25/2023	6,349.99	
001	P404CK	66282	75239	Check	1	4800	Region 1A		Yes	No	No	10/25/2023	280.00	
001	P404CK	66263	75240	Check	1	17077	REGION V COMPUTER SERVICES		Yes	No	No	10/25/2023	4,202.75	
001	P404CK	66273	75241	Check	1	3217	R1 School Specialty LLC		Yes	No	No	10/25/2023	176.42	
001	P404CK	66289	75242	Check	1	6993	Remit SOLIANT HEALTH, LLC		Yes	No	No	10/25/2023	4,035.04	
001	P404CK	66264	75243	Check	1	18397	SOUTHEAST SERVICE COOPERATIVE		Yes	No	No	10/25/2023	588.00	
001	P404CK	66269	75244	Check	1	2508	Theis Printing	C Corporation	Yes	No	No	10/25/2023	710.00	
001	P404CK	66287	75245	Check	1	6367	TriState Tournaments		Yes	No	No	10/25/2023	1,450.00	
001	P404CK	66278	75246	Check	1	4448	VERIZON WIRELESS		Yes	No	No	10/25/2023	321.40	
001	P404CK	66279	75247	Check	1	4603	WINONA HEALTH		Yes	No	No	10/25/2023	1,500.00	
001	P404CK	66293	75248	Check	1	11290	LEWISTON POST OFFICE		Yes	No	No	10/25/2023	400.00	
001	P404CK	66294	75249	Check	1	1913	UNITED STATES TREASURY		Yes	No	No	10/30/2023	0.96	
001	P404CK	66295	75250	Check	1	3945	WSCA		Yes	No	No	10/31/2023	475.00	
001	P405CK	66296	75251	Check	1	00420	ARNOLD'S SUPPLY		Yes	No	No	11/03/2023	4,956.00	
001	P405CK	66333	75252	Check	1	6956	BERGANKDV	C Corporation	Yes	No	No	11/03/2023	16,050.00	
001	P405CK	66318	75253	Check	1	3400	BIO CORPORATION		Yes	No	No	11/03/2023	30.32	
001	P405CK	66341	75254	Check	1	7096	Brown's Ice Cream Co		Yes	No	No	11/03/2023	461.52	
001	P405CK	66324	75255	Check	1	5631	R1 BSN Sports, LLC		Yes	No	No	11/03/2023	296.60	
001	P405CK	66299	75256	Check	1	1114	Century Link	S Corporation	Yes	No	No	11/03/2023	229.89	
001	P405CK	66340	75257	Check	1	7091	Dalco Enterprises		Yes	No	No	11/03/2023	4,456.57	
001	P405CK	66339	75258	Check	1	7089	Dashir Management Services, Inc		Yes	No	No	11/03/2023	10,190.87	
001	P405CK	66322	75259	Check	1	5346	DEPARTMENT OF HUMAN SERVICES		Yes	No	No	11/03/2023	72.00	
001	P405CK	66328	75260	Check	1	5900	R1 Dollar General - Regions 410526		Yes	No	No	11/03/2023	127.45	
001	P405CK	66330	75261	Check	1	6376	Ed Midwest LLC		Yes	No	No	11/03/2023	6,100.00	
001	P405CK	66334	75262	Check	1	6989	FULL COURT CUSTOM APPAREL INC		Yes	No	No	11/03/2023	360.00	
001	P405CK	66297	75263	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	No	11/03/2023	6,026.82	
001	P405CK	66320	75264	Check	1	4402	R1 Imperial Supplies, LLC		Yes	No	No	11/03/2023	160.64	
001	P405CK	66310	75265	Check	1	2257	R1 J.W. Pepper & Son, Inc.		Yes	No	No	11/03/2023	542.98	
001	P405CK	66298	75266	Check	1	09110	JOSTENS		Yes	No	No	11/03/2023	1,119.71	
001	P405CK	66317	75267	Check	1	3282	Kennedy & Graven Chartered	C Corporation	Yes	No	No	11/03/2023	1,276.00	
001	P405CK	66332	75268	Check	1	6827	Kennedy, Rylee		Yes	No	No	11/03/2023	60.00	
001	P405CK	66337	75269	Check	1	7002	LEJEUNE, LAVIN		Yes	No	No	11/03/2023	75.00	

Lewiston-Altura Public Schools November 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Date	Amount
									Print	Recon	Void		
001	P405CK	66300	75270	Check	1	11260	LEWISTON JOURNAL		Yes	No	No	11/03/2023	54.00
001	P405CK	66312	75271	Check	1	2451	Lewiston Lions Club		Yes	No	No	11/03/2023	555.00
001	P405CK	66327	75272	Check	1	5865	R1 Loffler Companies -- 131511		Yes	No	No	11/03/2023	172.02
001	P405CK	66326	75273	Check	1	5801	Midwest Bus Parts, Inc.		Yes	No	No	11/03/2023	673.45
001	P405CK	66319	75274	Check	1	3659	Minnesota Department of Health		Yes	No	No	11/03/2023	1,400.00
001	P405CK	66321	75275	Check	1	4906	MINNESOTA JUNIOR HIGH MATHEMATI		Yes	No	No	11/03/2023	200.00
001	P405CK	66301	75276	Check	1	12495	MINNESOTA SCHOOL BOARDS ASSOC		Yes	No	No	11/03/2023	198.00
001	P405CK	66302	75277	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	No	11/03/2023	733.09
001	P405CK	66303	75278	Check	1	12630	MOTOR PARTS & EQUIP		Yes	No	No	11/03/2023	200.07
001	P405CK	66329	75279	Check	1	6280	R1 Music Mart		Yes	No	No	11/03/2023	396.50
001	P405CK	66314	75280	Check	1	2555	National FFA Organization		Yes	No	No	11/03/2023	1,662.00
001	P405CK	66315	75281	Check	1	3098	R1 Pan-O-Gold Baking Company		Yes	No	No	11/03/2023	658.92
001	P405CK	66331	75282	Check	1	6711	Paper101		Yes	No	No	11/03/2023	839.92
001	P405CK	66343	75283	Check	1	7126	Randall, Lindsay		Yes	No	No	11/03/2023	194.00
001	P405CK	66305	75284	Check	1	1407	RANDALL, ROBIN		Yes	No	No	11/03/2023	113.75
001	P405CK	66311	75285	Check	1	2411	REINHART FOOD SERVICE		Yes	No	No	11/03/2023	16,498.80
001	P405CK	66306	75286	Check	1	17130	RISLOW SERVICE CENTER		Yes	No	No	11/03/2023	878.94
001	P405CK	66325	75287	Check	1	5638	ROCKIE HILL BISON		Yes	No	No	11/03/2023	514.50
001	P405CK	66344	75288	Check	1	90787	SANOW, DAVID		Yes	No	No	11/03/2023	185.00
001	P405CK	66309	75289	Check	1	2234	Sanow, Theresa		Yes	No	No	11/03/2023	64.00
001	P405CK	66307	75290	Check	1	1919	R1 SCHOOL HEALTH		Yes	No	No	11/03/2023	126.08
001	P405CK	66316	75291	Check	1	3217	R1 School Specialty LLC		Yes	No	No	11/03/2023	33.89
001	P405CK	66336	75292	Check	1	6996	SEEFELDT, STAYTLEN		Yes	No	No	11/03/2023	60.00
001	P405CK	66335	75293	Check	1	6993	Remit SOLIANT HEALTH, LLC		Yes	No	No	11/03/2023	6,143.68
001	P405CK	66304	75294	Check	1	1350	ST. CHARLES PUBLIC SCHOOLS		Yes	No	No	11/03/2023	240.00
001	P405CK	66308	75295	Check	1	2114	STEWARTVILLE VB BOOSTER CLUB		Yes	No	No	11/03/2023	125.00
001	P405CK	66323	75296	Check	1	5587	Stoos Electric Inc.		Yes	No	No	11/03/2023	143.03
001	P405CK	66338	75297	Check	1	7036	Teach Me to Talk		Yes	No	No	11/03/2023	135.00
001	P405CK	66342	75298	Check	1	7117	Teacher Innovations, Inc		Yes	No	No	11/03/2023	162.00
001	P405CK	66313	75299	Check	1	25014	ZIEBELL'S HIAWATHA FOODS, INC.		Yes	No	No	11/03/2023	6,817.75
001	P404PR	66358	75300	Check	1	6406	Ameritas Life Insurance Corp		Yes	No	No	11/03/2023	266.04
001	P404PR	66355	75301	Check	1	4951	Bremer Bank		Yes	No	No	11/03/2023	1,900.00
001	P404PR	66351	75302	Check	1	11202	Education Minnesota - Lewiston-Altura		Yes	No	No	11/03/2023	4,264.00
001	P404PR	66356	75303	Check	1	6265	HOME FEDERAL SAVINGS BANK		Yes	No	No	11/03/2023	42.50
001	P404PR	66359	75304	Check	1	6461	ISD 857 - Flex Plan Checking		Yes	No	No	11/03/2023	577.11
001	P404PR	66352	75305	Check	1	17090	MADISON NATIONAL LIFE		Yes	No	No	11/03/2023	1,465.78
001	P404PR	66354	75306	Check	1	4786	R1 Merchants Bank		Yes	No	No	11/03/2023	375.00
001	P404PR	66357	75307	Check	1	6283	MinnWest Bank Group		Yes	No	No	11/03/2023	256.47

Lewiston-Altura Public Schools November 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void				Amount
									Print	Recon	Void	Date	
001	P404PR	66353	75308	Check	1	3545	Winona National Bank		Yes	No	No	11/03/2023	160.00
										Bank Total:			\$439,947.22
										Report Total:			\$439,947.22

Lewiston-Altura Public Schools November 2023 Wire Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	PMNE04	66213		Wire	1	3571	MINNESOTA ENERGY RESOURCES	Other	No	No	No	10/12/2023	2,576.57
001	P404PR	66219		Wire	1	1053	MINNESOTA ELECTRONIC FUNDS		No	No	No	10/13/2023	7,214.94
001	P404PR	66220		Wire	1	1054	FEDERAL TAXES		No	No	No	10/13/2023	45,086.04
001	P404PR	66221		Wire	1	18600	MINNESOTA TEACHERS RETIREMENT ,		No	No	No	10/13/2023	27,134.64
001	P404PR	66222		Wire	1	18610	Public Employers Retirement Association		No	No	No	10/13/2023	6,949.92
001	P404PR	66223		Wire	1	4373	ING		No	No	No	10/13/2023	2,175.90
001	P404PR	66224		Wire	1	6496	EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	No	No	10/13/2023	5,834.24
001	P404AR	66255		Wire	1	6916	ArbiterSports		No	No	No	10/23/2023	5,000.00
001	P404AM	66257		Wire	1	3128	R1 Amazon Capital Services		No	No	No	10/25/2023	947.53
001	P404CK	66258		Wire	1	5100	DELTA DENTAL OF MINNESOTA		No	No	No	10/25/2023	2,798.44
001	P404PR	66345		Wire	1	1053	MINNESOTA ELECTRONIC FUNDS		No	No	No	11/03/2023	7,024.15
001	P404PR	66346		Wire	1	1054	FEDERAL TAXES		No	No	No	11/03/2023	45,997.19
001	P404PR	66347		Wire	1	18600	MINNESOTA TEACHERS RETIREMENT ,		No	No	No	11/03/2023	27,585.46
001	P404PR	66348		Wire	1	18610	Public Employers Retirement Association		No	No	No	11/03/2023	6,778.02
001	P404PR	66349		Wire	1	4373	ING		No	No	No	11/03/2023	2,175.90
001	P404PR	66350		Wire	1	6496	EDUCATORS BENEFIT CONSULTANTS	LLC - Partnership	No	No	No	11/03/2023	5,850.92
Bank Total:												\$201,129.86	
Report Total:												\$201,129.86	

Lewiston-Altura Public Schools Statement of Expenditures November 2023

Sequence: Fd, O/S, Org, Pro, Crs, Fin

Description	202212			202313			202405		
	Budget 22REV	Year to Date	%	Budget 23REV	Year to Date	%	Budget 24ADP	Year to Date	%
01 General									
100 Salaries & Wages	5,718,354.00	5,438,684.17	95%	5,121,079.56	4,988,043.03	97%	4,893,585.00	776,095.47	16%
200 Employee Benefits	1,502,064.00	1,356,442.91	90%	1,383,286.32	1,334,937.35	97%	1,287,608.00	228,589.12	18%
300 Purchased Services	1,475,698.00	1,421,741.03	96%	1,529,536.00	1,710,562.42	112%	1,679,508.00	333,601.28	20%
400 Supplies & Materials	613,217.00	519,605.37	85%	518,595.32	474,908.07	92%	463,377.00	219,753.22	47%
500 Capital Expenditures	264,506.00	152,947.09	58%	361,981.75	376,675.59	104%	365,600.00	106,588.40	29%
800 Other Expenditures	60,858.00	82,659.23	136%	49,224.00	85,467.12	174%	52,940.00	19,757.65	37%
01 General	9,634,697.00	8,972,079.80	93%	8,963,702.95	8,970,593.58	100%	8,742,618.00	1,684,385.14	19%
02 Food Service									
100 Salaries & Wages	181,000.00	206,022.53	114%	191,695.00	203,229.14	106%	195,019.00	33,154.76	17%
200 Employee Benefits	71,935.00	77,393.88	108%	0.00	69,467.75	0%	0.00	10,222.35	0%
300 Purchased Services	6,000.00	2,622.60	44%	11,150.00	8,520.75	76%	11,700.00	3,558.79	30%
400 Supplies & Materials	319,500.00	340,636.77	107%	235,000.00	292,100.21	124%	408,309.00	16,344.31	4%
500 Capital Expenditures	5,000.00	4,094.44	82%	4,300.00	4,209.15	98%	5,000.00	0.00	0%
800 Other Expenditures	2,750.00	1,800.00	65%	3,000.00	2,956.00	99%	4,000.00	0.00	0%
02 Food Service	586,185.00	632,570.22	108%	445,145.00	580,483.00	130%	624,028.00	63,280.21	10%
04 Community Education									
100 Salaries & Wages	348,243.00	369,872.92	106%	328,035.92	322,481.41	98%	333,164.00	73,599.16	22%
200 Employee Benefits	68,484.00	68,755.18	100%	67,490.37	63,151.73	94%	69,893.00	13,806.39	20%
300 Purchased Services	15,955.00	10,776.27	68%	16,210.00	11,454.32	71%	11,900.00	949.00	8%
400 Supplies & Materials	45,500.00	31,144.82	68%	34,807.29	36,209.60	104%	36,200.00	2,805.37	8%
500 Capital Expenditures	1,500.00	749.00	50%	0.00	0.00	0%	0.00	0.00	0%
800 Other Expenditures	100.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
04 Community Education	479,782.00	481,298.19	100%	446,543.58	433,297.06	97%	451,157.00	91,159.92	20%
06 Bldg Construction									
500 Capital Expenditures	237,133.00	245,117.94	103%	0.00	0.00	0%	0.00	0.00	0%
06 Bldg Construction	237,133.00	245,117.94	103%	0.00	0.00	0%	0.00	0.00	0%
07 Debt									
700 Debt Service	489,750.00	488,475.00	100%	498,150.00	498,575.00	100%	486,325.00	68,287.50	14%
07 Debt	489,750.00	488,475.00	100%	498,150.00	498,575.00	100%	486,325.00	68,287.50	14%

Lewiston-Altura Public Schools Statement of Expenditures November 2023

Sequence: Fd, O/S, Org, Pro, Crs, Fin

Description	202212			202313			202405		
	Budget 22REV	Year to Date	%	Budget 23REV	Year to Date	%	Budget 24ADP	Year to Date	%
18 Agency									
800 Other Expenditures	1,500.00	1,500.00	100%	0.00	0.00	0%	0.00	0.00	0%
18 Agency	1,500.00	1,500.00	100%	0.00	0.00	0%	0.00	0.00	0%
30 Student Activity									
300 Purchased Services	70,419.00	26,005.47	37%	79,415.50	66,566.47	84%	8,700.00	3,800.48	44%
400 Supplies & Materials	51,136.00	48,853.12	96%	48,842.13	42,501.90	87%	13,100.00	30,597.77	234%
500 Capital Expenditures	18,900.00	18,900.10	100%	15,000.00	1,744.74	12%	0.00	0.00	0%
800 Other Expenditures	4,100.00	1,291.00	31%	1,506.00	1,506.00	100%	0.00	(725.00)	0%
30 Student Activity	144,555.00	95,049.69	66%	144,763.63	112,319.11	78%	21,800.00	33,673.25	154%
Report Totals:	11,573,602.00	10,916,090.84	94%	10,498,305.16	10,595,267.75	101%	10,325,928.00	1,940,786.02	19%

Lewiston-Altura Public Schools Voucher Detail Report by Voucher Number

Batch	Vo	St Ty	Description	SKU Code	PO No	Loc	L	Fd	Org	Pro	Crs	Fin	O/S	Prd	Dist %	Units	Rate	Disc %	Amount	
1	2157		TRUGREEN		31961			11/08/2023		Sept and Oct 23 Inv										
V405BD	105890		Inv 183403587, 185174494,1851																	
		O I	Lawn service Elem 183403587	M		L1	E	01	005	850	000	000	305	202405	100.00%	1.00	300.00	100.00%	300.00	
			Lawn service Elem 185174494	M		L1	E	01	005	850	000	000	305	202405	100.00%	1.00	300.00	100.00%	300.00	
			Service for HS 185174442	M		L1	E	01	005	850	000	000	305	202405	100.00%	1.00	450.00	100.00%	450.00	
			Service for HS 180708990	M		L1	E	01	005	850	000	000	305	202405	100.00%	1.00	450.00	100.00%	450.00	
Voucher Total																		1,500.00		
1	5631		BSN Sports, LLC		31935			11/08/2023		92355827										
V405BD	105891		Inv 92355827																	
		O I	Boys Basketball cutsom jerseys	M		L1	R	30	005	294	783	301	619	202405	100.00%	4.00	52.50	100.00%	210.00	
Voucher Total																		210.00		
1	7091		Dalco Enterprises		31939			11/08/2023		Nov 2023 Inv										
V405BD	105892		Inv 4154501, 4154510, 4154532																	
		O I	Invoice 4154501	M		L1	E	01	300	810	000	000	410	202405	100.00%	49.00	11.69	100.00%	572.81	
			Invoice 4154510	M		L1	E	01	300	810	000	000	410	202405	100.00%	2.00	76.60	100.00%	153.20	
			Invoice 4154532	M		L1	E	01	300	810	000	000	410	202405	100.00%	4.00	24.97	100.00%	99.88	
			Invoice 4154532	M		L1	E	01	300	810	000	000	410	202405	100.00%	6.00	36.43	100.00%	218.58	
Voucher Total																		1,044.47		
1	6496		EDUCATORS BENEFIT CONSULTANTS		31940			11/08/2023		July - Nov 2023 Inv										
V405BD	105893		Inv 28607, 29057, 29389, 29743,																	
		O I	Inv 28607ACS TPA monthly fee and late fee	M		L1	E	01	005	110	000	000	305	202405	100.00%	1.00	133.20	100.00%	133.20	
			Inv 29057 ACS TPA monthly fee and late fee	M		L1	E	01	005	110	000	000	305	202405	100.00%	1.00	133.20	100.00%	133.20	
			Inv 29389 ACS TPA monthly fee	M		L1	E	01	005	110	000	000	305	202405	100.00%	1.00	131.23	100.00%	131.23	
			Inv 29743 ACS TPA monthly fee	M		L1	E	01	005	110	000	000	305	202405	100.00%	1.00	131.23	100.00%	131.23	
			Inv 30171 ACS TPA monthly fee	M		L1	E	01	005	110	000	000	305	202405	100.00%	1.00	131.23	100.00%	131.23	
Voucher Total																		660.09		
1	3210		HBC		31945			11/08/2023		Oct 2023 Inv										
V405BD	105894		Acct # 54657																	
		O I	District Phone 10-2023	M		L1	E	01	005	630	000	000	320	202405	100.00%	1.00	949.95	100.00%	949.95	
			District Internet 10-2023	M		L1	E	01	005	630	000	000	320	202405	100.00%	1.00	818.99	100.00%	818.99	
Voucher Total																		1,768.94		
1	10141		KWIK TRIP		31911			11/08/2023		Sept 2023 Inv										
V405BD	105895		Inv 6790375, 6790520, 6829222																	
		O I	Lawn Mower fuel 9/6	M		L1	E	01	005	810	000	000	440	202405	100.00%	8.50	4.47	100.00%	38.00	
			Lawn Mower fuel 9/6	M		L1	E	01	005	810	000	000	440	202405	100.00%	10.07	4.47	100.00%	45.00	

Lewiston-Altura Public Schools Voucher Detail Report by Voucher Number

Batch	Vo	St Ty	Description	SKU Code	PO No	Loc	L	Fd	Org	Pro	Crs	Fin	O/S	Prd	Dist %	Units	Rate	Disc %	Amount
1	10141		KWIK TRIP		31911			11/08/2023		Sept 2023 Inv									
V405BD	105895		Inv 6790375, 6790520, 6829222																
		O I	Lawn Mower fuel 9/29	M		L1	E	01	005	810	000	000	440	202405	100.00%	4.49	4.40	100.00%	19.76
			Previous balance clean up	M		L1	E	01	005	110	000	000	401	202405	100.00%	1.00	82.53	100.00%	82.53
																			Voucher Total
																			185.29
1	5939		Lanesboro FFA		31964			11/08/2023		Student Invite									
V405BD	105897		Student fish and wildlife Invoice																
		O I	Lanesboro FFA - Student Fish & Wildlife Invite	M		L1	E	30	005	298	203	301	369	202405	100.00%	7.00	5.00	100.00%	35.00
																			Voucher Total
																			35.00
1	3061		MENARDS		31958			11/08/2023		Pallet Jack									
V405BD	105898		Inv 33893 Pallet Jack																
		O I	Pallet Jack 4400 lb	m		L1	E	01	005	810	000	302	530	202405	100.00%	1.00	349.99	100.00%	349.99
																			Voucher Total
																			349.99
1	6965		MENK, ISAIAH		31948			11/08/2023		AE Fun Night									
V405BD	105899		AE Fun Night																
		O I	AE Fun Night	M		L1	E	01	300	410	000	740	146	202405	100.00%	2.00	13.50	100.00%	27.00
																			Voucher Total
																			27.00
1	6175		Messerly, Larry		31922			11/08/2023		piano tuning 10.23									
V405BD	105900		Inv 271 Piano Tuning																
		O I	Piano Tuning	M		L1	E	01	300	259	000	000	350	202405	100.00%	1.00	160.00	100.00%	160.00
																			Voucher Total
																			160.00
1	2447		Minnesota Tech for Success		31938			11/08/2023		Quote 008301									
V405BD	105902		Quote 008301 Laptops																
		O I	Dell-5500Laptops	M		L1	E	01	005	630	000	302	466	202405	100.00%	5.00	260.00	100.00%	1,300.00
			shipping	M		L1	E	01	005	630	000	302	466	202405	100.00%	1.00	50.00	100.00%	50.00
																			Voucher Total
																			1,350.00
1	12540		MISSISSIPPI WELDERS SUPPLY COMPANY INC		31941			11/08/2023		Bus garage 10.31.23									
V405BD	105903		R1674424, R1674425																
		O I	Invoice R1674424	M		L1	E	01	005	760	000	720	401	202405	100.00%	1.00	117.18	100.00%	117.18
			Invoice R1674425	M		L1	E	01	005	760	000	720	401	202405	100.00%	1.00	25.11	100.00%	25.11
																			Voucher Total
																			142.29

Lewiston-Altura Public Schools Voucher Detail Report by Voucher Number

Batch	Vo	St Ty	Description	SKU Code	PO No	Loc	L	Fd	Org	Pro	Crs	Fin	O/S	Prd	Dist %	Units	Rate	Disc %	Amount
1	6280		Music Mart		31943			11/08/2023		1600555									
V405BD	105904		Inv 1600555 Tenor Sax																
		O	Used Tenor Sax Purchase	M		L1	E	01	300	258	000	000	530	202405	100.00%	1.00	900.00	100.00%	900.00
																			Voucher Total
																			900.00
1	2576		NCS Pearson, Inc.		31881			11/08/2023		23569557									
V405BD	105905		Inv 23569557																
		O	KTEA -3 Q-Global Score Report	M		L1	E	01	300	710	000	000	461	202405	100.00%	1.00	2.60	100.00%	2.60
																			Voucher Total
																			2.60
1	3184		Rochester Telecom Systems, Inc		31932			11/08/2023		30264									
V405BD	105906		Inv 30264																
		O	Monthly fees	M		L1	E	01	005	760	000	720	320	202405	100.00%	1.00	5.09	100.00%	5.09
																			Voucher Total
																			5.09
1	90855		SCHNEIDER, JULIE R.		31923			11/08/2023		PSS									
V405BD	105907		Early Childhood screening																
		O	PSS	M		L1	E	04	005	583	000	354	145	202405	100.00%	1.00	140.00	100.00%	140.00
																			Voucher Total
																			140.00
1	6993		SOLIANT HEALTH, LLC		31937			11/08/2023		Oct Inv 2023									
V405BD	105908		Inv 20799155																
		O	Dosio-Gibbs, Carissa	M		L1	E	01	101	401	000	740	394	202405	100.00%	24.00	104.13	100.00%	2,499.12
			Everett, Sharon	M		L1	E	01	101	401	000	740	394	202405	100.00%	7.00	104.13	100.00%	728.91
																			Voucher Total
																			3,228.03
1	5318		The McDowell Agency, Inc.		31936			11/08/2023		Oct Invoices									
V405BD	105909																		
		O	Background verifcailotn fees	M		L1	E	01	005	110	000	000	305	202405	100.00%	1.00	20.00	100.00%	20.00
			Background verifcailotn fees	M		L1	E	01	005	110	000	000	305	202405	100.00%	1.00	30.00	100.00%	30.00
																			Voucher Total
																			50.00
1	6367		TriState Tournaments		31947			11/08/2023		4									
V405BD	105910		5th girls registration 2023																
		O	5th girls registration Invoice 2023	M		L2	E	04	005	590	000	321	401	202405	100.00%	5.00	145.00	100.00%	725.00
																			Voucher Total
																			725.00
1	5218		Trio Supply Company		31933			11/08/2023		Oct 30,2023									
V405BD	105911		Inv 875984																
		O	875984	M		L1	E	02	005	770	000	701	401	202405	100.00%	1.00	456.45	100.00%	456.45
																			Voucher Total
																			456.45

Lewiston-Altura Public Schools Voucher Detail Report by Voucher Number

Batch	Vo	St Ty Description	SKU Code	PO No	Loc	L	Fd	Org	Pro	Crs	Fin	O/S	Prd	Dist %	Units	Rate	Disc %	Amount
1	4448	VERIZON WIRELESS		31946			11/08/2023		Oct 2023									
V405BD	105912	Invoice 9947761578																
		O I Dan Buege	M		L1	E	01	300	810	000	000	320	202405	100.00%	1.00	49.36	100.00%	49.36
		Vickie Speltz	M		L1	E	02	005	770	000	701	320	202405	100.00%	1.00	49.36	100.00%	49.36
		Randi Ruppert	M		L1	E	01	005	740	013	160	320	202405	100.00%	1.00	49.36	100.00%	49.36
Voucher Total																		148.08
1	5546	VISA		31962			11/08/2023		Greeks Pizza receipt									
V405BD	105913	Account Ending #2837																
		V I National Convention Pizza	M		L2	E	30	005	298	203	301	490	202405	100.00%	1.00	89.28	100.00%	89.28
		Should be reimburse	M		L2	E	30	005	298	203	301	490	202405	100.00%	(1.00)	89.28	100.00%	(89.28)
Voucher Total																		0.00
1	23000	ZANER-BLOSER EDUCATIONAL PUB		31897			11/08/2023		highlights									
V405BD	105915	balance from INVZB32321																
		O I shipping	M		L2	E	01	101	203	903	000	430	202405	100.00%	1.00	49.18	100.00%	49.18
Voucher Total																		49.18
1	5125	Mackin		31931			11/08/2023		Quote 130655									
V405BD	105916	Quote 130655																
		O I Tumblebook premium renewal	M		L2	E	01	101	620	000	000	406	202405	100.00%	1.00	799.00	100.00%	799.00
Voucher Total																		799.00
1	7082	New Dominion School		31949			11/10/2023		12036									
V405BD	105917	Inv 12036 Oct 2023																
		O I Reg Ed	M		L1	E	01	300	211	000	000	394	202405	100.00%	22.00	92.21	100.00%	2,028.62
		Sped	M		L1	E	01	300	408	000	740	394	202405	100.00%	22.00	242.00	100.00%	5,324.00
Voucher Total																		7,352.62
Report Total																		21,289.12

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No.857, as follows:

1. It is hereby found, determined and declared that the special election of the voters of this district held on November 7, 2023, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 1094 voters of the district voted at said election on the three questions of:

School District Question 1: Revoking Existing Referendum Revenue Authorization; Approving New Authorization

of which 539 voted in favor, 551 voted against the same, and there were 0 completely blank or defective ballots relating to this question.

School District Question 2
Approval of School District Bond Issue for Elementary and High School
of which 452 voted in favor, 633 voted against the same, and there were 0 completely blank or defective ballots relating to this question.

School District Question 3
Approval of School District Bond Issue to Construct Auditorium and Replacement Gym

of which 319 voted in favor, 756 voted against the same, and there were 0 completely blank or defective ballots relating to this question.

3. The school district clerk is hereby directed to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

(Attach Abstract and Return of Votes Cast)

* NOTE: The results of referendum levy elections must also be reported to the Commissioner of Education not more than 15 days after the results of the election have been certified by the school board. The results of bond elections must also be reported to the Commissioner.

CLERK'S CERTIFICATE AS TO ABSTRACT AND RETURN OF VOTES CAST

STATE OF MINNESOTA)
)SS
COUNTY OF Winona)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No.857 (Lewiston – Altura Public Schools), State of Minnesota, do hereby certify that I have carefully compared the attached copy of the Abstract and Return of Votes Cast in the November 7, 2023 election, with the original thereof on file and of record in my office and the same is a full, true and complete copy thereof.

WITNESS MY HAND officially as Clerk of said School District this 13th day of November, 2023.

School District Clerk

CERTIFICATION OF MINUTES RELATING
TO
SCHOOL BUILDING BONDS

ISSUER: INDEPENDENT SCHOOL DISTRICT NO. 857
(LEWISTON-ALTURA PUBLIC SCHOOLS)

GOVERNING BODY: SCHOOL BOARD

KIND, DATE, TIME AND PLACE OF MEETING:

A regular meeting, held November 13, 2023, at six o'clock p.m. in the School District.

MEMBERS PRESENT:

MEMBERS ABSENT:

Documents Attached: Extract of Minutes of said meeting.

**RESOLUTION CANVASSING RETURNS
OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION**

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

WITNESS MY HAND officially as such recording officer this 13th day of November 13, 2023.

School District Clerk

EXTRACT OF MINUTES OF MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 857
(LEWISTON-ALTURA PUBLIC SCHOOLS)
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 857 (Lewiston-Altura Public Schools), State of Minnesota, was duly held in the School District on November 13, 2023, at six o'clock p.m. for the purpose, in part, of canvassing its special election.

The following members were present:

and the following were absent:

Member _____ moved the adoption of the following resolution:

**RESOLUTION CANVASSING RETURNS
OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 857, State of Minnesota, as follows:

1. It is hereby found, determined and declared that the special election of the voters of this School District held on November 7, 2023, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, at said election a total of 1090 voters of the School District voted on the question of a referendum authorizing an increase its general education revenue (SCHOOL DISTRICT QUESTION 1), of which 539 voted

in favor, 551 voted against the same, and there were 0 completely blank or defective ballots related to this question. Said proposition, having (not) received the approval of at least a majority of such votes, is hereby declared to have failed.

3. As specified in the attached Abstract and Return of Votes Cast, at said election a total of 1085 voters of the School District voted on the question of authorizing the issuance of school building bonds for a school acquisition and betterment program (SCHOOL DISTRICT QUESTION 2), of which 452 voted in favor, 633 voted against the same, and there were 0 completely blank or defective ballots related to this question. Said proposition, having (not) received the approval of at least a majority of such votes, is hereby declared to have failed.

4. As specified in the attached Abstract and Return of Votes Cast, at said election a total of 1075 voters of the School District voted on the question of authorizing the issuance of school building bonds for a school acquisition and betterment program (SCHOOL DISTRICT QUESTION 3), of which 319 voted in favor, 756 voted against the same, and there were 0 completely blank or defective ballots related to this question. The passage of School District Question 3 is contingent upon the passage of School District Question 2. Question 2 having failed and Question 3 having not received the approval of at least a majority of such votes, Question 3 is hereby declared to have failed.

5. The Clerk is hereby directed to certify the results of the election to the county auditors of each county in which the School District is located in whole or in part and to the Commissioner of Education.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in

favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

**INDEPENDENT SCHOOL DISTRICT NO. 857
(LEWISTON-ALTURA PUBLIC SCHOOLS)
STATE OF MINNESOTA**

**ABSTRACT AND RETURN OF VOTES CAST
SPECIAL ELECTION**

NOVEMBER 7, 2023

Registration Statistics

Number of persons registered at opening of polls	*1.	2277	
Number of new registrants on election day	*2.	49	

Ballots delivered to the precinct

Ballots delivered as certified by the clerk	3.	1150	
Ballot count adjustments from incident log (+/-)	4.	0	
Number of unofficial ballots made	5.	50	
Number of absentee ballots delivered	6.	0	

Total number of ballots delivered to precinct (3+4+5+6=A)			A 1200
---	--	--	--

Ballots not in the ballot box

Number of spoiled ballots	*7.	4	
Number of originals for which duplicates made	*8.	0	
Number of rejected absentees	*9.	0	
Number of unused ballots	*10.	106	

Total number of ballots not in the ballot box (7+8+9+10=B)			B 110
--	--	--	---

Ballots cast in the ballot box

Number of signatures on roster (preregistered + EDR)	*11.	1070	
Number of accepted regular, military and overseas absentee ballots	*12.	24	
Number of accepted federal only absentee ballots	*13.	0	
Number of accepted presidential only absentee ballots	*14.	0	

Total number of ballots in the ballot box (=persons voting) (11+12+13+14=C)			C 1094
---	--	--	--

Ballots returned to Auditor/Clerk

Ballots returned from the precinct (B + C = D)			D 1204
--	--	--	--

Difference for auditor/clerk notation on delivery record (A - D = E)			E 4
--	--	--	---

*are entered into ERS stats

SUMMARY OF ELECTION TOTALS**SCHOOL DISTRICT QUESTION 1
PROPOSITION ON REVOKING THE EXISTING REFERENDUM
REVENUE AUTHORIZATION OF THE SCHOOL DISTRICT
AND APPROVING A NEW AUTHORIZATION**

Yes	<u>539</u>
No	<u>551</u>
Completely Blank Ballots	<u>0</u>
Completely Defective Ballots	<u>0</u>
TOTAL BALLOTS COUNTED FOR THIS QUESTION	<u>1090</u>

**SCHOOL DISTRICT QUESTION 2
PROPOSITION ON ISSUANCE OF SCHOOL BUILDING BONDS**

Yes	<u>452</u>
No	<u>633</u>
Completely Blank Ballots	<u>0</u>
Completely Defective Ballots	<u>0</u>
TOTAL BALLOTS COUNTED FOR THIS QUESTION	<u>1085</u>

**SCHOOL DISTRICT QUESTION 3
PROPOSITION ON ISSUANCE OF SCHOOL BUILDING BONDS**

Yes	<u>319</u>
No	<u>756</u>
Completely Blank Ballots	<u>0</u>
Completely Defective Ballots	<u>0</u>
TOTAL BALLOTS COUNTED FOR THIS QUESTION	<u>1075</u>

Adopted: _____

MSBA/MASA Model Policy 602

Orig. 1995

Revised: _____

Rev. 2023

602 ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to provide for a timely determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

- A. The school calendar shall be adopted annually by the school board. It shall meet all provisions of Minnesota statutes pertaining to minimum number of school days and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.

[Note: The annual school calendar must include at least 425 hours of instruction for a kindergarten student without a disability, 935 hours of instruction for a student in grades 1 through 6, and 1,020 hours of instruction for a student in grades 7 through 12, not including summer school. The school calendar for all-day kindergarten must include at least 850 hours of instruction for the school year. If a voluntary prekindergarten program is offered by the school district, a prekindergarten student must receive at least 350 hours of instruction for the school year. A school board's annual calendar must include at least 165 days of instruction for a student in grades 1 through 11 unless a four-day week schedule has been approved by the Minnesota Commissioner of Education under Minnesota Statutes, section 124D.126. A school board's annual school calendar may include plans for up to five days of instruction provided through online instruction due to inclement weather. The inclement weather plans must be developed according to Section V., below.]

[Note: To the extent the school board offers K-12 teachers the opportunity for more staff development training under Minnesota Statutes section 122A.40, subdivisions 7 and 7a, or Minnesota Statutes section 122A.41, subdivisions. 4 and 4a, the school district shall adopt as its school calendar a total of 240 days of student instruction and staff development, of which the total number of staff development days equals the difference between the total number of days of student instruction and 240 days. The school board may schedule additional staff development days throughout the calendar year.]

- B. Except for learning programs during summer and flexible learning year programs, the school district will not commence an elementary or secondary school year before Labor Day, except as provided in Section III.B.1., III.B.2., or III.B.3. Days devoted to teacher's workshops may be held before Labor Day.

1. The school district may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of \$400,000 or more affecting a school district school facility.
 2. The school district may begin the school year on any day before Labor Day if the school district has agreement under Minnesota Statutes, section 123A.30, 123A.32, or 123A.35 with a school district that qualifies under Section III.B.1.
 3. The school district may begin the school year on any day before Labor Day if the school district agrees to the same schedule with a school district in an adjoining state.
- C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

[Note: The provisions of the prior law requiring the school board to adopt the calendar for the next school year by April 1 have been repealed. The school board should still attempt to establish the calendar as early as possible so proper planning can take place by all members of the school community.]

IV. SCHOOL DAY RESPONSIBILITY

- A. The superintendent shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.
- B. In developing the student day schedule, the superintendent shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.
- C. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

- A. An "e-learning day" is a school day where a school offers full access to online instruction provided by students' individual teachers due to inclement weather.
- B. A school district may designate up to five e-learning days in one school year.
- C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above.
- D. A school board may adopt an e-learning day plan after consulting with the exclusive representative of the teachers. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.
- E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.
- F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.

G. On an e-learning day, each student's teacher must be accessible both online and by telephone during normal school hours to assist students and parents.

H. When the school district declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need.

Legal References: Minn. Stat. [§ 10.55 \(Juneteenth\)](#)
[Minn. Stat. § 120A.40 \(School Calendar\)](#)
Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.32 (Interdistrict Cooperation)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 124E.25 (Payment of Aids to Charter Schools)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
[Minn. Stat. § 645.44 \(Words and Phrases Defined\)](#)

Cross References: MSBA/MASA Model Policy 425 (Staff Development)

Adopted: _____

MSBA/MASA Model Policy 603

Orig. 1995

Revised: _____

Rev. 2023

603 CURRICULUM DEVELOPMENT

[Note: Minnesota Statutes section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 618-620 provide procedures to further implement the requirements of Minnesota Statutes section 120B.11.]

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

IV. DISTRICT ADVISORY COMMITTEE

- A. The school board ~~shall~~must establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
- B. The District Advisory Committee, to the extent possible, ~~shall~~must reflect the diversity of the district and its school sites, include teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents ~~shall~~must comprise at least two-thirds of ~~advisory~~ committee members.
- C. The District Advisory Committee ~~shall~~must pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes, section 124D.59, subdivisions 2 and 2a.
- D. The school district may establish site teams as subcommittees of the District Advisory Committee.
- E. The District Advisory Committee ~~shall~~must recommend to the school board

1. rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes, sections 120B.11, subdivision 1a, ~~section 120B.022 subdivisions 1a and 1b, and section 120B.35~~
 2. district assessments;
 3. means to improve students' equitable access to effective and more diverse teachers; ~~and~~
 4. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;
 5. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and
 6. program evaluations.
- F. School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs.

V. SCHOOL SITE TEAM

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.

VI. CURRICULUM DEVELOPMENT PROCESS

[Note: In light of changes in Minnesota law regarding curriculum, MSBA encourages school districts to consider deleting Article VI, Section A or revising it to reflect local curriculum development processes. Literacy planning is now addressed in new model policy 621: Literacy and the READ Act.]

- ~~A. Within the ongoing process of curriculum development, the following needs shall be addressed:~~
- ~~1. Provide for articulation of courses of study from kindergarten through grade twelve.~~
 - ~~2. Identify minimum objectives for each course and at each elementary grade level.~~
 - ~~3. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.~~
 - ~~4. Provide a program for ongoing monitoring of student progress.~~
 - ~~5. Provide for specific, particular, and special needs of all members of the student community.~~

- ~~6. Develop a local literacy plan to have every child reading at or above grade level no later than the end of grade 3, including English learners, and teachers providing comprehensive, scientifically based reading instruction consistent with law.~~
 - ~~7. Integrate required and elective course standards in the scope and sequence of the district curriculum.~~
 - ~~8. Meet all applicable requirements of the Minnesota Department of Education and federal law.~~
- ~~B. Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified. See Minnesota Statutes section 120B.12, Subd. 2.~~
- A. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minnesota Statutes, section 120A.20, [subdivision](#) 1(c). A student's plan under this section shall continue while the student is enrolled.
 - B. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.
 - C. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References: Minn. Stat. § [120A.20 \(Admission to Public School\)](#)
[Minn. Stat. § 120B.10 \(Findings; Improving Instruction and Curriculum\)](#)
Minn. Stat. § 120B.11 (School District Process [for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce](#))
Minn. Stat. § 120B.12 (Reading Proficiently No Later than the End of Grade 3)
Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; [Personal Learning Plans](#))
[Minn. Stat. § 124D.59 \(Definitions\)](#)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

Adopted: _____

MSBA/MASA Model Policy 604

Orig. 1995

Revised: _____

Rev. 2023

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. ~~Language arts and~~ basic communication skills including reading and writing, literature, and fine arts;
2. ~~M~~ mathematics and science;
3. ~~S~~ social studies, including history, geography, economics, government, and citizenship that includes civics (see II.I.);
4. ~~H~~ health and physical education;

[Note: Health curriculum may include child sexual abuse prevention in consultation with other federal, state, or local agencies and community-based organizations to identify research-based tools, curricula, and programs.]

5. The arts;
6. Career and technical education; and
7. World languages.

[Note: The school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages. World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates ~~or Minnesota World Language High Achievement Certificates~~ consistent with Minnesota Statutes section 120B.022, subdivision 1.]

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and ~~all~~ courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.

~~C. Elementary and middle schools shall offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: dance, media~~

~~arts, music, theater, and visual arts.~~

- C. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.
- D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- G. The school district or charter school may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 - 1. language arts;
 - 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 - 3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
 - 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 - 5. physical education;
 - 6. health, for which locally developed academic standards apply; and
 - 7. the arts.
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student,

18 years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

V. CPR AND AED INSTRUCTION

The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
 - 1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - 2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

[Note: If a school district requests resources, the Minnesota Resuscitation Consortium must provide them to the school district for instruction and training provided to students under this section.]

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
 - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication, critical thinking, and good work habits;
 - 2. emphasize academic rigor and high expectations and inform the student, and

the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;

3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
 4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
 5. help students access education and career options;
 6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
 7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
 8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
 9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.
- C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career-ready.
- D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.

- E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
- F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

~~VI. CIVICS TEST~~

- ~~A. A student enrolled in a public school must correctly answer at least 30 of 50 civics test questions. A school or district may record on a student's transcript that the student answered at least 30 of 50 civics test questions correctly.~~
- ~~B. "Civics test questions" means 50 of the 100 questions that, as of January 1, 2015, United States Citizenship and Immigration Services officers use to select the questions they pose to applicants for naturalization so the applicants can demonstrate their knowledge and understanding of the fundamentals of United States history and government, as required by federal law. The Learning Law and Democracy Foundation, in consultation with Minnesota civics teachers, must select by July 1 each year 50 of the 100 questions under this paragraph to serve as the state's civics test questions for the proximate school year and immediately transmit the 50 selected civics test questions to MDE and to the Legislative Coordinating Commission, which must post the 50 questions it receives on the Minnesota's Legacy website by August 1 of that year.~~
- ~~C. The school district may exempt a student with disabilities from this requirement if the student's IEP team determines the requirement is inappropriate and establishes an alternative requirement.~~
- ~~D. The school district may administer the civics test questions in a language other than English to students who qualify for English learner services.~~
- ~~E. The school district may administer civics test questions as part of the social studies curriculum.~~
- ~~F. The school district must not prevent a student from graduating or deny a student a high school diploma for failing to correctly answer at least 30 of 50 civics test questions.~~
- ~~G. The school district cannot charge a fee related to this requirement.~~

~~***[Note: This requirement is effective for students enrolling in grade 9 in the 2017-2018 school year and later.]***~~

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
[Minn. Stat. § 120B.101 \(Curriculum\)](#)
 Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
 Minn. Stat. § 120B.20 (Parental Curriculum Review)
 Minn. Stat. § 120B.021 (Required Academic Standards)
 Minn. Stat. § 120B.022 (Elective Standards)
[Minn. Stat. § 120B.023 \(Benchmarks Implement, Supplement Statewide Academic Standards\)](#)
 Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)

Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)

Adopted: _____

MSBA/MASA Model Policy 616

Orig. 1997

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616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

[Note: Minnesota Statutes, section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minnesota Statutes, section 120B.11.]

I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding the implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards and federal law requires accountability for the school district. The school district established a system to transition to the graduation requirements of the Minnesota K-12 Academic Standards. The school district also established a system to review and improve instruction, curriculum, and assessment which will include substantial input by students, parents or guardians, and local community members. The school district will be accountable to the public and the state through annual reporting.

III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. ~~"Graduation Standards" means the credit requirements and locally adopted content standards or Minnesota K-12 Academic Standards that school districts must offer and certify that students complete to be eligible for a high school diploma.~~
- BE. "World's best workforce" means striving to: meet school readiness goals; ~~have all third grade students achieve grade-level literacy;~~ close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals

- 1. The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by

the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.

2. The District Advisory Committee created under Policy 603 (Curriculum Development) is established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
3. The school district-wide improvement goals should address recommendations identified through the District Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an evaluation of student progress committee, or through some other locally determined process.

B. System for Reviewing All Instruction and Curriculum. Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes section 123B.147, and teacher evaluations under Minnesota Statutes section 122A.40 or 122A.41.

C. Implementation of Graduation Requirements

1. The District Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the District Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.
2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the District Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The District Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.
3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of current achievement growth that show growth relative to an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

D. Comprehensive Continuous Improvement of Student Achievement

1. By October 1st of each year, the District Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.
2. The District Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:
 - a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;
 - b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;
 - c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and,
 - d. Advising the school board about development of the annual budget.
3. The District Advisory Committee shall meet the following criteria:
 - a. The District Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards.
 - b. The District Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.
 - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.
 - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.
- ~~4. The Advisory Committee shall, when possible, be comprised of at least two-thirds community representatives and shall reflect the diversity of the community. To the extent possible, the Advisory Committee shall reflect the diversity of the school district and its school sites and include teachers, parents, support staff, students, and other community residents. Included in its membership should be:~~
 - ~~a. The Director of Curriculum (or similar educational leader)~~
 - ~~b. Principal~~

- c. ~~_____ School Board Member~~
- d. ~~_____ Student Representative~~
- e. ~~_____ One teacher from each building or instructional level~~
- f. ~~_____ Two parents from each building or instructional level~~
- g. ~~_____ Two residents without school-aged children, non-representative of local business or industry~~
- h. ~~_____ Two residents representative of local business or industry~~
- i. ~~_____ District Assessment Coordinator (if different from "a." above)~~

~~***[Note: This Advisory Committee composition is a model only.]***~~

- 5. Translation services should be provided to the extent appropriate and practicable.
- 6. The District Advisory Committee shall meet the following timeline each year:

September: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board.

September: Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.

May/June: Review evaluation results and prepare recommendations.

May/June: Present recommendations to the school board for its input and approval.

- E. Evaluation of Student Progress Committee. A committee of professional staff shall develop a plan for assessment of student progress ~~toward Literacy by Grade 3~~, the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.

F. Reporting

- 1. Consistent with Minnesota Statutes, section 120B.36, ~~subdivision~~ Subd. 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district

success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to the world's best workforce. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.

2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.
3. The school district must annually report the district's class size ratios by each grade to the commissioner of education in the form and manner specified by the commissioner.
4. The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.

Legal References:

Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)
Minn. Stat. § 120B.36 (School Accountability)
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:

MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and

High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)

	PE (National)	Arts (National)	Science (State)	Language Arts (State)	Social Studies (State)	Math (State)	Industrial Tech / Ag (National / Local)	Health (National / Local)	Foreign Language (NCTFL)	Business / Careers (MN Framework / Local)
Standards Revision (state)	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Yearly Perkins / Major 2022-23	2023-2024	2024-2025	2025-2026
Curriculum Writing / Mapping - Collect Data, Analyze, Plan	2019-2020	2021-22	2021-2022	2022-2023	2023-2024	2024-2025	2023-2024	2024-2025	2025-2026	2026-2027
Major Curricular Resource Purchasing	2020-2021	2020-21	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
State Required Curriculum Implementation	2021-22	2023-24	2024-2025	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
MCA Testing Implementation	NA	NA	2025	2026	Yearly	2028	NA	NA	NA	NA
PLC Data Sharing (Department Meetings) - Development and Revision of Formative and Summative Assessments, Instructional Strategies, Resource Additions - Identification of GAPS / NEEDS			2023-2028	2024-2029	?	?	2025-2030	2026-2031	2027-2032	2028-2033
Presentation to Systems Accountability - Evaluation of Progress (Minor Purchase and Curriculum Map Updates)	2021-2022 to 2027-2028		2028-2029	2029-2030	?	?	2030-2031	2031-2032	2032-2033	2033-2034
PLC Data Sharing (Department Meetings) - Development and Revision of Formative and Summative Assessments, Instructional Strategies, Resource Additions - Identification of GAPS / NEEDS		2021-2028	2029 to 2033	2030-2034	?	?	2031-2035	2032-2036	2033-2037	2034-2038
Next Review	2022-2023	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036

Adopted: _____

MSBA/MASA Model Policy 618

Orig. 1998

Revised: _____

Rev. 2023

618 ASSESSMENT OF STUDENT ACHIEVEMENT

I. PURPOSE

The purpose of this policy is to institute a process for the establishment and revision of assessments to measure achievement toward meeting the Minnesota Academic Standards, track academic progress over time, and provide Minnesota graduates information related to career and college readiness.

II. GENERAL STATEMENT OF POLICY

The school district has established a procedure by which students shall complete Graduation Requirements. This procedure includes the adoption of performance assessment methods to be used in measuring student performance. The school district strives to continually enhance student achievement of Graduation Requirements.

III. DEFINITIONS

~~A. "Above-grade level" test items contain subject area content that is above the grade level of the student taking the assessment and is considered aligned with state academic standards to the extent it is aligned with content represented in state academic standards above the grade level of the student taking the assessment. Notwithstanding the student's grade level, administering above-grade level test items to a student does not violate the requirement that state assessments must be aligned with state standards.~~

A. "Academic standard" means a summary description of student learning in a required content area or elective content area.

~~"Below-grade level" test items contain subject area content that is below the grade level of the student taking the test and is considered aligned with state academic standards to the extent it is aligned with content represented in state academic standards below the student's current grade level. Notwithstanding the student's grade level, administering below-grade level test items to a student does not violate the requirement that state assessments must be aligned with state standards.~~

B. "Benchmark" means the specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.

C. "Career and college ready," for purposes of statewide accountability, means a high school graduate has the knowledge, skills, and competencies to successfully pursue a career pathway, including postsecondary credit leading to a degree, diploma, certificate, or industry-recognized credential and employment. Students who are career and college ready are able to successfully complete credit-bearing coursework at a two- or four-year college or university or other credit-bearing postsecondary program without need for remediation.

~~"Computer-adaptive assessments" means fully adaptive assessments.~~

D. "Cultural competence," for purposes of statewide accountability, means the ability and will to interact effectively with people of different cultures, native languages, and socioeconomic backgrounds.

E. "Elective standards" means a locally adopted expectation for student learning in career

and technical education and world languages.

- F. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, or other cooperative work experience, youth apprenticeship, or employment.
- J. ~~"Fully adaptive assessments" include on-grade level test items and items that may be above or below a student's grade level. [Note: Fully adaptive mathematics and reading assessments must be used for grades 3 through 7 beginning in the 2015-2016 school year and later.]~~
- K. ~~"On-grade level" test items contain subject area content that is aligned to state academic standards for the grade level of the student taking the assessment.~~
- GL. "Required standard" means (1) a statewide adopted expectation for student learning in the content areas of ~~English~~ language arts, mathematics, science, social studies, physical education, and the arts, ~~and/or~~ (2) a locally adopted expectation for student learning in health ~~or the arts~~.

IV. ESTABLISHMENT OF CRITERIA FOR ASSESSMENT

- A. The **[school board/superintendent/director of instruction]** shall establish criteria by which student performance of local academic standards and elective standards are to be evaluated and approved. The criteria will be submitted to the school board for approval. Upon approval by the school board, the criteria shall be deemed part of this policy.
- B. The superintendent shall ensure that students and parents or guardians are provided with notice of the process by which academic standards will be assessed.
- C. Staff members will be expected to utilize staff development opportunities to the extent necessary to ensure effective implementation and continued improvement of the implementation of assessments under the Minnesota Academic Standards.

V. STANDARDS FOR MINNESOTA ACADEMIC STANDARDS PERFORMANCE ASSESSMENTS

A. Benchmarks

The school district will offer and students must achieve all benchmarks for an academic standard to satisfactorily complete that state standard. These benchmarks will be used by the school district and its staff in developing tests to measure student academic knowledge and skills.

[School districts are required to formally establish a periodic review cycle for academic standards and related benchmarks in health, world languages, and career and technical education.]

B. Statewide Academic Standards Testing

1. The school district will utilize statewide assessments developed from and aligned with the state's required academic standards as these tests become available to evaluate student progress toward career and college readiness in the context of the state's academic standards.
2. The school district will administer annually, in accordance with the process determined by the Minnesota Department of Education, the state-constructed tests aligned with state standards to all students in grades 3 through 8 and at the high school level as follows:

- a. computer-adaptive reading and mathematics assessments in grades 3 through 8;
 - b. high school reading in grade 10, mathematics in grade 11, and a high school writing test, when it becomes available; and
 - c. science assessments in one grade in the grades 3 through 5 span, the grades 6 through 8 span, and a life science assessment in the grades 9 through 12 span (a passing score on high school science assessments is not a condition of receiving a diploma).
3. The school district will develop and administer locally constructed tests in social studies, health and physical education, and the arts to determine if a student has met the required academic standards in these areas.
 4. The school district may use a student's performance on a statewide assessment as one of the multiple criteria to determine grade promotion or retention. The school district also may use a high school student's performance on a statewide assessment as a percentage of the student's final grade in a course, or place a student's assessment score on the student's transcript.
 5. For students in grade 8 in the 2012-2013 school year and later, the school district must record on the high school transcript a student's progress toward career and college readiness. For other students, this record of progress must be made as soon as practicable. In addition, the school district may include a notation of high achievement on the high school diplomas of those graduating seniors who, according to established school board criteria, demonstrate exemplary academic achievement during high school.
 6. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments administered in high school, must be informed that admission to a public school is free and available to any resident under 21 years of age. The school district will determine how this notice is given.

C. Student Participation

1. The [Minnesota](#) Commissioner of Education must create and publish a form for parents and guardians that:
 - a. explains the need for state academic standards;
 - b. identifies the state assessments that are aligned with state standards;
 - c. identifies the consequences, if any, the school or student may face if a student does not participate in state or locally required standardized assessments;
 - d. states that students who receive a college ready benchmark on the high school Minnesota Comprehensive Assessment are not required to take a remedial, noncredit course at a Minnesota state college or university in the corresponding subject area;
 - e. summarizes the provisions in Minnesota Statutes section 120B.301(a) and (c); and

- f. notifies a parent of the right to not have the parent's child participate in the state and locally required assessments and asks a parent that chooses to not have a child participate in the assessments the basis for the decision.
2. The school district must post the form created by the Commissioner on the school district website and include it in the school district's student handbook.

VI. RIGOROUS COURSE OF STUDY WAIVER

- A. Upon receiving a student's application signed by the student's parent or guardian, the school district must declare that a student meets or exceeds a specific academic standard required for graduation if the school board determines that the student:
 1. is participating in a course of study, including an advanced placement or international baccalaureate course or program; a learning opportunity outside the curriculum of the school district; or an approved preparatory program for employment or post-secondary education that is equally or more rigorous than the corresponding state or local academic standard required by the school district;
 2. would be precluded from participating in the rigorous course of study, learning opportunity, or preparatory employment or post-secondary education program if the student were required to achieve the academic standard to be waived; and
 3. satisfactorily completes the requirements for the rigorous course of study, learning opportunity, or preparatory employment or post-secondary education program.
- B. The school board also may formally determine other circumstances in which to declare that a student meets or exceeds a specific academic standard that the site requires for graduation under this section.
- C. A student who satisfactorily completes a post-secondary enrollment options course or program or an advanced placement or international baccalaureate course or program is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.

VII. CAREER EXPLORATION ASSESSMENT

- A. Student assessments, in alignment with state academic standards, shall include clearly defined career and college readiness benchmarks and satisfy Minnesota's postsecondary admissions requirements. Achievement and career and college readiness in mathematics, reading, and writing must also be assessed. When administering formative or summative assessments used to measure the academic progress, including the oral academic development, of English learners and inform their instruction, schools must ensure that the assessments are accessible to the students and students have the modifications and supports they need to sufficiently understand the assessments.
- B. On an annual basis, the school district must use the career exploration elements in these assessments, beginning no later than grade 9, to help students and their families explore and plan for postsecondary education or careers based on the students' interests, aptitudes, and aspirations. The school district must use timely regional labor market information and partnerships, among other resources, to help students and their families successfully develop, pursue, review, and revise an individualized plan for

postsecondary education or a career. This process must help increase students' engagement in and connection to school, improve students' knowledge and skills, and deepen students' understanding of career pathways as a sequence of academic and career courses that lead to an industry-recognized credential, an associate's degree, or a bachelor's degree and are available to all students, whatever their interests and career goals.

- C. All students, except those eligible for alternative assessments, will be encouraged to participate in a nationally normed college entrance exam in grade 11 or 12. A student under this paragraph who demonstrates attainment of required state academic standards on these assessments, which include career and college readiness benchmarks, is academically ready for a career or college and is encouraged to participate in courses awarding college credit to high school students. Such courses and programs may include sequential courses of study within broad career areas and technical skill assessments that extend beyond course grades.

To the extent state funding for college entrance exam fees is available, the school district will pay the cost, one time, for an interested student in grade 11 or 12, who is eligible for a free or reduced-priced meal, to take a nationally recognized college entrance exam before graduating. The school district may require a student who is not eligible for a free or reduced-priced meal to pay the cost of taking a nationally recognized college entrance exam. The school district will waive the cost for a student who is unable to pay.

- D. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- E. In developing, supporting, and improving students' academic readiness for a career or college, the school district must have a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without need for postsecondary remediation.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.31 (System Accountability and Statistical Adjustments)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.3520 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

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

MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)

Adopted: _____

MSBA/MASA Model Policy 620

Orig. 1998

Revised: _____

Rev. 2023 (Oct)

620 CREDIT FOR LEARNING

[Note: School districts statutorily are required to provide students with credit for approved postsecondary courses, as set forth in Section V.; and accelerated or advanced academic courses offered by a higher education institution or nonprofit public agency, as set forth in Section VII. Additionally, school districts are required by statute to identify whether the school district offers weighted grades and, if it does, identify the courses for which a student may earn a weighted grade (Section VIII). Optional provisions related to awarding credit to students transferring from out-of-state, private, or home schools and the issuance of student grades for purposes of awarding certain honors, as set forth in Section IV., are not required by statute. Therefore, the language contained in Section IV. is suggested language, and a school district may or may not include this section or may modify this section at its discretion.]

I. PURPOSE

This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy also recognizes student achievement that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy addresses transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

- A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes, section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).
- B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under Minnesota Statutes, section 124D.095, subdivision 5 or 5b, enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.
- C. "Course" means a course or program.
- D. "Eligible institution" means a Minnesota public postsecondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year,

liberal arts, degree-granting college or university located in Minnesota.

- E. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.
- F. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

- 1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.
- 2. Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least 30 credits from the school district.

B. Transfer of Academic Requirements from Other Schools

- 1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.
 - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least 30 credits from the school district.
 - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
 - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
- 2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
 - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the

nonpublic school; and review of the student's complete record of academic achievement.

- b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
- c. In the event the content of a course taken at an non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.
- d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
- e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.

- C. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POSTSECONDARY ENROLLMENT CREDIT

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes, section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation requirements and subject area requirements of the district.
 - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2. Seven quarter or four semester postsecondary credits shall equal at least one full year of high school credit. Fewer postsecondary credits may be prorated.
 - 3. When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 - 4. In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
 - 5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.

6. When secondary credit is granted for postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.
- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11.

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. WEIGHTED GRADES

- A. The school district does not offer weighted grades.

IX. PROCESS FOR AWARDING CREDIT

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)

MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 624 (Online Instruction)

Adopted: _____

MSBA/MASA Model Policy 621
Orig. 2023

Revised: _____

621 LITERACY AND THE READ ACT

[Note: By the 2026-2027 school year, the school district must provide evidence-based reading instruction through a focus on student mastery of the foundational reading skills of phonemic awareness, phonics, and fluency, as well as the development of oral language, vocabulary, and reading comprehension skills. Students must receive evidence-based instruction that is proven to effectively teach children to read, consistent with Minnesota Statutes, sections 120B.1117 to 120B.124.]

I. PURPOSE

This policy aligns with Minnesota law established in the Read Act and on other topics related to reading.

II. GENERAL STATEMENT OF POLICY

The school district recognizes the centrality of reading in a student's educational experience.

III. DEFINITIONS

- A. "Evidence-based" means the instruction or item described is based on reliable, trustworthy, and valid evidence and has demonstrated a record of success in increasing students' reading competency in the areas of phonological and phonemic awareness, phonics, vocabulary development, reading fluency, and reading comprehension. Evidence-based literacy instruction is explicit, systematic, and includes phonological and phonemic awareness, phonics and decoding, spelling, fluency, vocabulary, oral language, and comprehension that can be differentiated to meet the needs of individual students. Evidence-based instruction does not include the three-cueing system, as defined in subdivision 16.
- B. "Fluency" means the ability of students to read text accurately, automatically, and with proper expression.
- C. "Foundational reading skills" includes phonological and phonemic awareness, phonics and decoding, and fluency. Foundational reading skills appropriate to each grade level must be mastered in kindergarten, grade 1, grade 2, and grade 3. Struggling readers in grades 4 and above who do not demonstrate mastery of grade-level foundational reading skills must continue to receive explicit, systematic instruction to reach mastery.
- D. "Literacy specialist" means a person licensed by the Professional Educator Licensing and Standards Board as a teacher of reading, a special education teacher, or a kindergarten through grade 6 teacher, who has completed professional development approved by the Minnesota Department of Education (MDE) in structured literacy. A literacy specialist employed by the department under Minnesota Statutes, section 120B.123, subdivision 7, or by a district as a literacy lead, is not required to complete the approved training before August 30, 2025.
- E. "Literacy lead" means a literacy specialist with expertise in working with educators as adult learners. A district literacy lead must support the district's implementation of the

Read Act; provide support to school-based coaches; support the implementation of structured literacy, interventions, curriculum delivery, and teacher training; assist with the development of personal learning plans; and train paraprofessionals and other support staff to support classroom literacy instruction. A literacy lead may be employed by one district, jointly by two or more districts, or may provide services to districts through a partnership with the regional service cooperatives or another district.

- F. "Multitiered system of support" or "MTSS" means a systemic, continuous improvement framework for ensuring positive social, emotional, behavioral, developmental, and academic outcomes for every student. The MTSS framework provides access to layered tiers of culturally and linguistically responsive, evidence-based practices and relies on the understanding and belief that every student can learn and thrive. Through a MTSS at the core (Tier 1), supplemental (Tier 2), and intensive (Tier 3) levels, educators provide high quality, evidence-based instruction and intervention that is matched to a student's needs; progress is monitored to inform instruction and set goals and data is used for educational decision making.
- G. "Oral language," also called "spoken language," includes speaking and listening, and consists of five components: phonology, morphology, syntax, semantics, and pragmatics.
- H. "Phonemic awareness" means the ability to notice, think about, and manipulate individual sounds in spoken syllables and words.
- I. "Phonics instruction" means the explicit, systematic, and direct instruction of the relationships between letters and the sounds they represent and the application of this knowledge in reading and spelling.
- J. "Progress monitoring" means using data collected to inform whether interventions are working. Progress monitoring involves ongoing monitoring of progress that quantifies rates of improvement and informs instructional practice and the development of individualized programs using state-approved screening that is reliable and valid for the intended purpose.
- K. "Reading comprehension" means a function of word recognition skills and language comprehension skills. It is an active process that requires intentional thinking during which meaning is constructed through interactions between the text and reader. Comprehension skills are taught explicitly by demonstrating, explaining, modeling, and implementing specific cognitive strategies to help beginning readers derive meaning through intentional, problem-solving thinking processes.
- L. "Structured literacy" means an approach to reading instruction in which teachers carefully structure important literacy skills, concepts, and the sequence of instruction to facilitate children's literacy learning and progress. Structured literacy is characterized by the provision of systematic, explicit, sequential, and diagnostic instruction in phonemic awareness, phonics, fluency, vocabulary and oral language development, and reading comprehension.
- M. "Three-cueing system," also known as "meaning structure visual (MSV)," means a method that teaches students to use meaning, structure and syntax, and visual cues when attempting to read an unknown word.
- N. "Vocabulary development" means the process of acquiring new words. A robust vocabulary improves all areas of communication, including listening, speaking, reading,

and writing. Vocabulary growth is directly related to school achievement and is a strong predictor for reading success.

IV. READING SCREENER; PARENT NOTIFICATION AND INVOLVEMENT

- A. The school district must administer an approved evidence-based reading screener to students in kindergarten through grade 3 within the first six weeks of the school year, and again within the last six weeks of the school year. The screener must be one of the screening tools approved by the Minnesota Department of Education (MDE).
- B. The school district must identify any screener it uses in the district's annual literacy plan, and submit screening data with the annual literacy plan by June 15.
- C. Schools, at least biannually after administering each screener, must give the parent of each student who is not reading at or above grade level timely information about:
 - 1. the student's reading proficiency as measured by a screener approved by MDE;
 - 2. reading-related services currently being provided to the student and the student's progress; and
 - 3. strategies for parents to use at home in helping their student succeed in becoming grade-level proficient in reading in English and in their native language.
- D. The school district may not use this section to deny a student's right to a special education evaluation.

V. IDENTIFICATION AND REPORT

- A. Students enrolled in kindergarten, grade 1, grade 2, and grade 3, including multilingual learners and students receiving special education services, must be universally screened for mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, oral language, and for characteristics of dyslexia as measured by a screening tool approved by MDE. The screening for characteristics of dyslexia may be integrated with universal screening for mastery of foundational skills and oral language.
- B. The school district must submit data on student performance in kindergarten, grade 1, grade 2, and grade 3 on foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language to MDE in the annual local literacy plan submission due on June 15.
- C. Students in grades 4 and above, including multilingual learners and students receiving special education services, who do not demonstrate mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language, must be screened using a screening tool approved by MDE for characteristics of dyslexia and must continue to receive evidence-based instruction, interventions, and progress monitoring until the students achieve grade-level proficiency. A parent, in consultation with a teacher, may opt a student out of the literacy screener if the parent and teacher decide that continuing to screen would not be beneficial to the student. In such limited cases, the student must continue to receive progress monitoring and literacy interventions.

- D. Reading screeners in English, and in the predominant languages of school district students where practicable, must identify and evaluate students' areas of academic need related to literacy. The school district also must monitor the progress and provide reading instruction appropriate to the specific needs of multilingual learners. The school district must use an approved, developmentally appropriate, and culturally responsive screener and annually report summary screener results to the MDE Commissioner by June 15 in the form and manner determined by the MDE Commissioner.
- E. The school district must include in its literacy plan a summary of the district's efforts to screen, identify, and provide interventions to students who demonstrate characteristics of dyslexia as measured by a screening tool approved by MDE. With respect to students screened or identified under paragraph (a), the report must include:
 - 1. a summary of the school district's efforts to screen for dyslexia;
 - 2. the number of students universally screened for that reporting year;
 - 3. the number of students demonstrating characteristics of dyslexia for that year; and
 - 4. an explanation of how students identified under this subdivision are provided with alternate instruction and interventions under Minnesota Statutes, section 125A.56, subdivision 1.

VI. INTERVENTION

- A. For each student identified under the screening identification process, the school district shall provide reading intervention to accelerate student growth and reach the goal of reading at or above grade level by the end of the current grade and school year.
- B. The school district must implement progress monitoring, as defined in Minnesota Statutes, section 120B.1118, for a student not reading at grade level.
- C. The school district must use evidence-based curriculum and intervention materials at each grade level that are designed to ensure student mastery of phonemic awareness, phonics, vocabulary development, reading fluency, and reading comprehension. Starting July 1, 2023, if the school district purchases new literacy curriculum, or literacy intervention or supplementary materials, the curriculum or materials must be evidence-based as defined in Minnesota Statutes, section 120B.1118.
- D. If a student does not read at or above grade level by the end of the current school year, the school district must continue to provide reading intervention until the student reads at grade level. School district intervention methods shall encourage family engagement and, where possible, collaboration with appropriate school and community programs that specialize in evidence-based instructional practices and measure mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language.
- E. By the 2025-2026 school year, intervention programs must be taught by an intervention teacher or special education teacher who has successfully completed training in evidence-based reading instruction approved by MDE. Intervention may include but is not limited to requiring student attendance in summer school, intensified reading instruction that may require that the student be removed from the regular

classroom for part of the school day, extended-day programs, or programs that strengthen students' cultural connections.

- F. The school district must determine the format of the personal learning plan in collaboration with the student's educators and other appropriate professionals. The school must develop the learning plan in consultation with the student's parent or guardian. The personal learning plan must include targeted instruction that is evidence-based and ongoing progress monitoring, and address knowledge gaps and skill deficiencies through strategies such as specific exercises and practices during and outside of the regular school day, group interventions, periodic assessments or screeners, and reasonable timelines. The personal learning plan may include grade retention, if it is in the student's best interest; a student may not be retained solely due to delays in literacy or not demonstrating grade-level proficiency. A school must maintain and regularly update and modify the personal learning plan until the student reads at grade level. This paragraph does not apply to a student under an individualized education program.

VII. LOCAL LITERACY PLAN

- A. The school district must adopt a local literacy plan to have every child reading at or above grade level every year beginning in kindergarten and to support multilingual learners and students receiving special education services in achieving their individualized reading goals. The school district must update and submit the plan to the Commissioner of MDE by June 15 each year. The plan must be consistent with the Read Act, and include the following:
 - 1. a process to assess students' foundational reading skills, oral language, and level of reading proficiency and the screeners used, by school site and grade level, under Minnesota Statutes, section 120B.123;
 - 2. a process to notify and involve parents;
 - 3. a description of how schools in the school district will determine the targeted reading instruction that is evidence-based and includes an intervention strategy for a student and the process for intensifying or modifying the reading strategy in order to obtain measurable reading progress;
 - 4. evidence-based intervention methods for students who are not reading at or above grade level and progress monitoring to provide information on the effectiveness of the intervention;
 - 5. identification of staff development needs, including a plan to meet those needs;
 - 6. the curricula used by school site and grade level;
 - 7. a statement of whether the school district has adopted a MTSS framework;
 - 8. student data using the measures of foundational literacy skills and mastery identified by MDE for the following students:
 - a. students in kindergarten through grade 3;
 - b. students who demonstrate characteristics of dyslexia; and

- c. students in grades 4 to 12 who are identified as not reading at grade level; and
 - 9. the number of teachers and other staff that have completed training approved by the department.
- B. The school district must post its literacy plan on the official school district website and submit it to the Commissioner of MDE using the template developed by the Commissioner beginning June 15, 2024.

VIII. STAFF TRAINING

- A. Beginning July 1, 2024, a school district must provide access to the training required under Minnesota Statutes, section 120B.123, subdivision 5, to:
 - 1. intervention teachers working with students in kindergarten through grade 12;
 - 2. all classroom teachers of students in kindergarten through grade 3 and children in prekindergarten programs;
 - 3. special education teachers;
 - 4. curriculum directors;
 - 5. instructional support staff who provide reading instruction; and
 - 6. employees who select literacy instructional materials for a district.
- B. The school district must provide training from a menu of approved evidence-based training programs to all reading intervention teachers, literacy specialists, and other teachers and staff identified in Minnesota Statutes, section 120B.12, subdivision 1, paragraph (b), by July 1, 2025; and by July 1, 2027, to other teachers in the school district, prioritizing teachers who work with students with disabilities, English learners, and students who qualify for the graduation incentives program under Minnesota Statutes, section 124D.68. The Commissioner of MDE may grant a school district an extension to these deadlines.
- C. By August 30, 2025, the school district must employ or contract with a literacy lead, or be actively supporting a designated literacy specialist through the process of becoming a literacy lead. The school board may satisfy the requirements of this subdivision by contracting with another school board or cooperative unit under Minnesota Statutes, section 123A.24 for the services of a literacy lead by August 30, 2025. The school district literacy lead must collaborate with school district administrators and staff to support the school district's implementation of requirements under the Read Act.

IX. STAFF DEVELOPMENT

- A. The school district must provide training programs on evidence-based reading instruction to teachers and instructional staff in accordance with subdivision 1, paragraph (b). The training must include teaching in the areas of phonemic awareness, phonics, vocabulary development, reading fluency, reading comprehension, and culturally and linguistically responsive pedagogy.

- B. The school district shall use the data under Article V. above to identify the staff development needs so that:
1. elementary teachers are able to implement explicit, systematic, evidence-based instruction in the five reading areas of phonemic awareness, phonics, fluency, vocabulary, and comprehension with emphasis on mastery of foundational reading skills as defined in Minnesota Statutes, section 120B.1118 and other literacy-related areas including writing until the student achieves grade-level reading and writing proficiency;
 2. elementary teachers have sufficient training to provide students with evidence-based reading and oral language instruction that meets students' developmental, linguistic, and literacy needs using the intervention methods or programs selected by the school district for the identified students;
 3. licensed teachers employed by the school district have regular opportunities to improve reading and writing instruction;
 4. licensed teachers recognize students' diverse needs in cross-cultural settings and are able to serve the oral language and linguistic needs of students who are multilingual learners by maximizing strengths in their native languages in order to cultivate students' English language development, including oral academic language development, and build academic literacy; and
 5. licensed teachers are well trained in culturally responsive pedagogy that enables students to master content, develop skills to access content, and build relationships.
- C. The school district must provide staff in early childhood programs sufficient training to provide children in early childhood programs with explicit, systematic instruction in phonological and phonemic awareness; oral language, including listening comprehension; vocabulary; and letter-sound correspondence.

X. LITERACY INCENTIVE AID USES

The school district must use its literacy incentive aid to support implementation of evidence-based reading instruction. The following are eligible uses of literacy incentive aid:

1. training for kindergarten through grade 3 teachers, early childhood educators, special education teachers, reading intervention teachers working with students in kindergarten through grade 12, curriculum directors, and instructional support staff that provide reading instruction, on using evidence-based screening and progress monitoring tools;
2. evidence-based training using a training program approved by MDE;
3. employing or contracting with a literacy lead, as defined in Minnesota Statutes, section 120B.1118;
4. materials, training, and ongoing coaching to ensure reading interventions under Minnesota Statutes, section 125A.56, subdivision 1, are evidence-based; and costs of substitute teachers to allow teachers to complete required training during the teachers' contract day.

Legal References: Minn. Stat. § 120B.1118 (Read Act Definitions)
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.123 (Read Act Implementation)
Minn. Stat. § 123A.24 (Withdrawing from a Cooperative Unit; Appealing Denial of Membership)
Minn. Stat. §124D.68 (Graduation Incentives Program)
Minn. Stat. § 124D.98 (Literacy Incentive Aid)
Minn. Stat. § 125A.56 (Alternate Instruction Required before Assessment Referral)

Cross References: None

Adopted: _____

MSBA/MASA Model Policy 624
Orig. 2023

Revised: _____

624 ONLINE INSTRUCTION

[Note: In 2023, the Minnesota Legislature repealed the Online Learning Option Act (Minnesota Statutes, section 124D.095) and replaced it with the Online Instruction Act (Minnesota Statutes, section 124D.094). This policy fully replaces the old Model Policy 624].

I. PURPOSE

The purpose of this policy is to recognize and govern online instruction options of students enrolled in the school district for purposes of compulsory attendance and address enrollment of students with an online instruction site for supplemental or full-time online learning.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall not prohibit an enrolled student from applying to enroll in online instruction.
- B. The school district shall grant academic credit for completing the requirements of an online instruction course or program.

III. DEFINITIONS

- A. "Blended instruction" means a form of digital instruction that occurs when a student learns part time in a supervised physical setting and part time through online instruction under paragraph (E).
- B. "Digital instruction" means instruction facilitated by technology that offers students an element of control over the time, place, path, or pace of learning and includes blended and online instruction.
- C. "Enrolling district" means the school district in which a student is enrolled under Minnesota Statutes, section 120A.22, subdivision 4.
- D. "Online course syllabus" means a written document that identifies the state academic standards taught and assessed in a supplemental online course under paragraph (I); course content outline; required course assessments; instructional methods; communication procedures with students, guardians, and the enrolling district under paragraph (C); and supports available to the student.
- E. "Online instruction" means a form of digital instruction that occurs when a student learns primarily through digital technology away from a supervised physical setting.
- F. "Online instructional site" means a site that offers courses using online instruction under paragraph (E) and may enroll students receiving online instruction under paragraph (E).
- G. "Online teacher" means an employee of the enrolling district under paragraph (C) or the

supplemental online course provider under paragraph (J) who holds the appropriate licensure under Minnesota Rules, chapter 8710, and is trained to provide online instruction under paragraph (E).

- H. "Student" means a Minnesota resident enrolled in a school defined under Minnesota Statutes, section 120A.22, subdivision 4, in kindergarten through grade 12 up to the age of 21.
- I. "Supplemental online course" means an online learning course taken in place of a course provided by the student's enrolling district under paragraph (C).
- J. "Supplemental online course provider" means a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that is authorized by the Minnesota Department of Education (MDE) to provide supplemental online courses under paragraph (I).

IV. DIGITAL INSTRUCTION

- A. An enrolling district may provide digital instruction, including blended instruction and online instruction, to the district's own enrolled students. Enrolling districts may establish agreements to provide digital instruction, including blended instruction and online instruction, to students enrolled in the cooperating schools.
- B. When online instruction is provided, an online teacher shall perform all duties of teacher of record under Minnesota Rules, part 8710.0310. Unless the Commissioner of MDE grants a waiver, a teacher providing online instruction shall not instruct more than 40 students in any one online learning course or section.
- C. Students receiving online instruction full time shall be reported as enrolled in an online instructional site.
- D. Curriculum used for digital instruction shall be aligned with Minnesota's current academic standards and benchmarks.
- E. Digital instruction shall be accessible to students under section 504 of the federal Rehabilitation Act and Title II of the federal Americans with Disabilities Act.
- F. An enrolling district providing digital instruction and a supplemental online course provider shall assist an enrolled student whose family qualifies for the education tax credit under Minnesota Statutes, section 290.0674 to acquire computer hardware and educational software so they may participate in digital instruction. Funds provided to a family to support digital instruction or supplemental online courses may only be used for qualifying expenses as determined by the provider. Nonconsumable materials purchased with public education funds remain the property of the provider. Records for any funds provided must be available for review by the public or MDE.
- G. An enrolling district providing digital instruction shall establish and document procedures for determining attendance for membership and keep accurate records of daily attendance under Minnesota Statutes, section 120A.21.

V. SUPPLEMENTAL ONLINE COURSES

- A. Notwithstanding Minnesota Statutes, sections 124D.03 and 124D.08 and Minnesota

Statutes, chapter 124E, procedures for applying to take supplemental online courses other than those offered by the student's enrolling district are as provided in this subdivision.

- B. Any kindergarten through grade 12 student may apply to take a supplemental online course. The student, or the student's parent or guardian for a student under age 17, must submit an application for the proposed supplemental online course or courses. A student may:
 - 1. apply to take an online course from a supplemental online course provider that meets or exceeds the academic standards of the course in the enrolling district they are replacing;
 - 2. apply to take supplemental online courses for up to 50 percent of the student's scheduled course load; and
 - 3. apply to take supplemental online courses no later than 15 school days after the student's enrolling district's term has begun. An enrolling district may waive the 50 percent course enrollment limit or the 15-day time limit.
- C. A student taking a supplemental online course must have the same access to the computer hardware and education software available in a school as all other students in the enrolling district.
- D. A supplemental online course provider must have a current, approved application to be listed by MDE as an approved provider. The supplemental online course provider must:
 - 1. use an application form specified by MDE;
 - 2. notify the student, the student's guardian if they are age 17 or younger, and enrolling district of the accepted application to take a supplemental online course within ten days of receiving a completed application;
 - 3. notify the enrolling district of the course title, credits to be awarded, and the start date of the online course. A supplemental online course provider must make the online course syllabus available to the enrolling district;
 - 4. request applicable academic support information for the student, including a copy of the IEP, EL support plan, or 504 plan; and
 - 5. track student attendance and monitor academic progress and communicate with the student, the student's guardian if they are age 17 or younger, and the enrolling district's designated online learning liaison.
- E. A supplemental online course provider may limit enrollment if the provider's school board or board of directors adopts by resolution specific standards for accepting and rejecting students' applications. The provisions may not discriminate against any protected class or students with disabilities.
- F. A supplemental online course provider may request that MDE review an enrolling district's written decision to not accept a student's supplemental online course application. The student may participate in the supplemental online course while the application is under review. Decisions shall be final and binding for both the enrolling district and the supplemental online course provider.

- G. A supplemental online course provider must participate in continuous improvement cycles with MDE.

VI. ENROLLING DISTRICT

- A. An enrolling district may not restrict or prevent a student from applying to take supplemental online courses.
- B. An enrolling district may request an online course syllabus to review whether the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district.
- C. Within 15 days after receiving notice of a student applying to take a supplemental online course, the enrolling district must notify the supplemental online course provider whether the student, the student's guardian, and the enrolling district agree that academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district. If the enrolling district does not agree that the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district, then:
 - 1. the enrolling district must provide a written explanation of the district's decision to the student, the student's guardian, and the supplemental online course provider; and
 - 2. the online provider must provide a response to the enrolling district explaining how the course or program meets the graduation requirements of the enrolling district.
- D. An enrolling district may reduce the course schedule of a student taking supplemental online courses in proportion to the number of supplemental online learning courses the student takes.
- E. An enrolling district must appoint an online learning liaison who:
 - 1. provides information to students and families about supplemental online courses;
 - 2. provides academic support information including IEPs, EL support plans, and 504 plans to supplemental online providers; and
 - 3. monitors attendance and academic progress, and communicates with supplemental online learning providers, students, families, and enrolling district staff.
- F. An enrolling district must continue to provide support services to students taking supplemental online courses as they would for any other enrolled student including support for English learners, case management of an individualized education program, and meal and nutrition services for eligible students.
- G. An online learning student must receive academic credit for completing the requirements of a supplemental online learning course. If a student completes an online learning course that meets or exceeds a graduation standard or the grade progression requirement at the enrolling district, that standard or requirement is met.

- H. Secondary credits granted to a supplemental online learning student count toward the graduation and credit requirements of the enrolling district. The enrolling district must apply the same graduation requirements to all students, including students taking supplemental online courses.
- I. An enrolling district must provide access to extracurricular activities for students taking supplemental online courses on the same basis as any other enrolled student.

VII. REPORTING

Courses that include blended instruction and online instruction must be reported in the manner determined by the Commissioner of MDE.

LEGAL REFERENCES: Minn. Stat. § 120A.21 (Enrollment of a Student in Foster Care)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120A.24 (Reporting)
Minn. Stat. § 124D.03 (Enrollment Options Act)
Minn. Stat. § 124D.08 (School Board’s Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Stat. Ch. 124E (Charter Schools)
Minn. Rules Ch. 8710 (Teacher and Other School Professional Licensing)

CROSS REFERENCES: MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 620 (Credit for Learning)

Report to the School Board

November 13, 2023

By Elementary School Principal Dave Riebel

Strategic Priority 1: Student Success

- Early Childhood “Wheels” event:

The elementary school south parking lot was full of activity on Tuesday, October 10, just not the usual kind. Dozens of preschoolers were driving their own bikes, trikes, scooters and wagons around at the planned event for families.



- Bully Prevention month and Unity Day activities

Ms. Todd provided direct instruction with guidance classes and classroom teachers supported with classroom discussion to prevent bullying and promote kindness. A visible kindness tree decorated the main hall with students adding their leaves highlighting an act of kindness performed. The Elementary School students and staff enjoyed a performance by the Magic of Isaiah in a program entitled “Rise Up! Celebrate the Magic of Character.” It was a great way to end the day and lead into Unity Day. Wednesday, Oct. 18 was National Unity Day with our Elementary wearing orange in support.



- Fire Prevention and Smoke House practice:

Thank you to the volunteers from Lewiston and Altura Fire Departments for bringing and presenting for Fire Prevention week. Students learn about the equipment and experience a smoke filled room to engrain the safety measures.



- Costume Fun!

The excitement of dressing up in favorite costumes highlights the day on Halloween for elementary students and staff. Classroom teachers and grade levels have an exciting day including scheduled classroom activities.



Strategic Priority 2: Effective Staffing

- Welcome Ms. Foss

Our Cardinal Club staff welcome Madaline Foss as a part time school aged child care aide. Ms. Foss joins the staff to finalize the needed time slots for after school coverage and substitute needs.

Strategic Priority 3: Finance

- No report this month.

Strategic Priority 4: Facilities

- Thank you to our custodial staff for the installation of the new, bright sidewalk lighting as we head into daylight savings mode.
- New, automatic soap and paper towel dispensers were installed throughout the elementary building in efforts to save on soap and towels over time.

Strategic Priority 5: Community Engagement

- P.L.A.Y. Group meeting

The monthly P.L.A.Y. group meeting was held on Oct. 23. An emphasis for the group to start the year is an active membership drive. As with many volunteer groups, members are needed to continue the efforts of the P.L.A.Y. group. The officer team is working to inform and rally parents to become active members of the P.L.A.Y. group.

- Fourth grade visit to Lewiston Senior Living

An emphasis on our Cardinal CARES virtue of Empathy was the focus of the October 31st visit to the Lewiston Senior Living center. The excitement of trick or treating was extended to our community seniors via Mr. Buringa's and Ms. Kennedy's fourth grade students. Costumes were worn, a song sung and cards delivered for a trick or treat visit.

- Musical and Veterans Day

Thank you to the high school students and staff for the invitation for grades 3-5 to watch the preview performance of the fall musical. The seed is planted for future performers!

Thank you to Mr. Scheck for his organization and planning of the Veteran's Day program. Our third - fifth graders performed "We Honor you" as part of the program with Lillian Pasche, Arie Polus and Penny Wodele presenting their poem submissions in honor of the veteran's and the audience.





Independent School Dist. No. 857
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Gwen Carman, Superintendent
Dave Riebel, Elementary and Intermediate Principal
Cory Hanson, High School Principal

Priority 1: Student Success

- Volleyball had good season and lost a tough battle in round one at PEM, it went five games.
- Football won the hammer back against St. Charles, lost a good game against Caledonia, in the second round.
- Boys Cross Country qualified for state and finished in 8th place.
- Girls Cross Country had a nice season and hope to keep building and growing to find more success next season.
- Girls Soccer qualified for state and got second place.
- Boys Soccer qualified for state and lost a tough match up with PIZM in the first round of state.
- FFA is in full swing with the corn drive, National Convention, and competitions.
 - Congratulations to four alumni and current college chapter members of earning their American degrees: Megan Greden, Katie Ketchum, Matthew Schell, and Kaylee Steele.
 - Congratulations to the general live stock team qualifying for state.
 - Congratulations to Meghan Moger on qualifying for state in horse judging.
- Winter sports are off and rolling or will be soon: dance, hockey, basketball and wrestling.
- Math league had their first competition last week.

Priority 2: Effective Staffing

- October 18 was a great day of learning and growth for staff. There was not enough time in the day, but strides were made helping all of us learn on the standards-based route.
- November 10 is a day of grading as well as we will host some grading and optional staff development and wellness programming due to a cancellation. We hope to work on Accommodations/Modifications in the near future.

Priority 3 - Finance

- We received a mini grant to send 11 students and Mr. Acord to MN State SE to a Women in STEM day on November 8.

Priority 4 – Facilities

- Thank you to the maintenance staff for all their help with play and assembly setup and take down.

Priority 5 – Community Engagement

- Thank you to the middle school staff and high school students that supported our first fun night of the year for grades 6-8. We did have a few guests from the community.
- Fall Musical wrapped up this weekend. Thanks for three great shows and a 3-12 preview for LA and St. John's students.
- Thank you to all the staff involved in a great Veteran's Day program and Veteran's Lunch.
- Thank you to NHS for their support in raising pop top tabs for Ronald McDonald House. The Rochester organization stated that they have never received a larger 'small' school donation. The NHS crew were able to drop the tabs off and get a tour.



Upcoming Events:

November – 13 – First Day of Second Quarter

November 23/24 – No school



Independent School Dist. No. 857
100 County Road 25
Lewiston, MN 55952
(507) 523-2191

Gwen Carman, Superintendent
Cory Hanson, High School Principal • Dave Riebel, PK - Elementary Principal

Building A Caring, Adaptable, Respectful, Determined, Successful Community of Learners

Belief Statements (internal operations- beliefs to drive decisions):

- **LIFELONG LEARNERS:** We believe in the value of education for all ages.
- **ACCOUNTABILITY:** We believe we are accountable for our actions and outcomes.
- **COMMUNITY CENTERED:** We believe our schools are the central hub of our community and essential for building strong communities.
- **ADAPTABLE:** We believe in being responsive to an ever-changing world.
- **RESPECTFUL:** We believe in everyone's right to safety, respect, and dignity in our schools.
- **DIVERSE:** We believe in fostering the value of each other's individual differences, perspectives, and life experiences.
- **STUDENT FOCUSED:** We believe that we are all responsible for the success of students.

Goals

1. **STUDENT SUCCESS:** Provide all students with the education they need for success: academically, emotionally, and socially.
2. **EFFECTIVE STAFFING:** Hire, maintain, train and support staff to be as effective as possible.
3. **FINANCE:** Be financially healthy and sustainable.
4. **FACILITIES:** Have facilities that are safe, modern and conducive to 21st century education.
5. **COMMUNITY ENGAGEMENT:** Engage with parents, community members and business owners.

Superintendent's Report to the School Board

Respectfully Submitted by Gwen Carman

November 13, 2023

Meeting Agenda Item Notes

Audit Cla will present summary findings. We will not have a final to approve until December due to adjustments made last week.

November 7, 2023 Election: Certification of Results On the agenda is the official action needed to accept/approve the election results. We will also discuss next steps in addressing our financial and facility needs.

Policies There are several policies on the agenda for approval. These are all policies that are modified because of changes in statutes from the 2023 Legislature. MSBA has said it is appropriate to approve these after one reading because law supersedes policy. Our Policy Committee reviewed/approved these at our October 26th meeting.

World's Best Workforce Plan I will do a presentation and we are required to open it up for public comment. This is an annual required report.

Dutchman's Crossing Drive We will discuss this and next steps.

Snow Removal and Other Facility Updates:

We have received many compliments from the public on the improved conditions of our grounds – especially our football field. Thank you to Ryan Eppen for painting hash marks and numerals on the field, along with the work of Matt and Dan.

We put out an opportunity for sealed bids to sell some excess aluminum from damaged bleachers, etc from the windstorm and an old trailer. Unfortunately, we did not have these items on the auction. The bid opening was today, November 13th and is on the Consent Agenda.

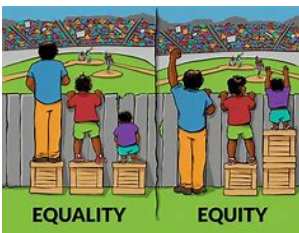
OTHER ITEMS

MSBA Conference The annual MSBA Conference is being held at the Minneapolis Convention Center January 11 – 12. I have 4 rooms reserved at this point for the nights of January 10 and 11th. Please let me know if you would like to attend, your hotel needs and whether or not you would also like to attend the MSBA Recognition Luncheon on January 11th.

Business Office We will discuss our situation/options with Business Manager Sheala Hall’s resignation.

Health Insurance Our office worked with EdMN/L-A to go through a process for soliciting and evaluating bids for health insurance for 2024. Ultimately, EdMN/L-A chose to stay with PEIP Insurance. The rest of the staff will remain with Medica Insurance. The Medica insurance rates are increasing 5.5% - 6%.

Principal Association Negotiations: I have received communication of the L-A Principals Association’s Notice of Desire to Negotiate.



A reminder of the importance of considering equity in the work we do.
Every student deserves our best and what s/he needs to achieve.

Dashir Management Services, Inc.

www.dashirmanagement.com

Lewiston Altura School District Custodial / Maintenance Report November 2023

Personnel Information

- We are currently running ads to fill a full time position.
- Added Kandis Spoonemore to the staff in a part-time position.

Training Conducted

- Completed OSHA require Training on indoor air quality.
- Dan Buege will be taking his 1C boilers exam on November 21.
- Deseri Mendoza will be taking Special engineers Boilers exam on December 9th
- Shannon Hackbarth will be attending a Boiler class put on by IEA on December 6 and taking her exam the same day.

Inspections

- Dan Fitch with IEA conducted a mock OSHA inspection.

Progress on Projects

- Georgia Pacific installed new paper products on November 6th.
- Stoos Electric install four new replacement lights in front of the Elementary School.
- HVAC quarterly filter change out by staff in mid-November.

Comments

We are preparing the grounds and buildings for winter. Sidewalk salt order has arrived. Waiting on delivery of snow blower and drop spreader attachments for the Ventrac.

Respectfully Submitted,
Dan Buege
Facility Manager

MASTER AGREEMENT

BETWEEN

INDEPENDENT SCHOOL DISTRICT 857

LEWISTON, MINNESOTA

AND

EDUCATION MINNESOTA - LEWISTON-ALTURA

July 1, 2023 – June 30, 2025

Approved by the ISD #857 School Board 11-13-2023

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ARTICLE I: PURPOSE

This Agreement is entered into between Independent School District No. 857, Lewiston, Minnesota, hereinafter referred to as the School District, and Education Minnesota – Lewiston-Altura, hereinafter referred to as the Exclusive Representative, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, M.S. 179A.01 to M.S. 179A.25, and its amendments, hereinafter referred to as the PELRA, to provide the terms and conditions of employment for teachers during the duration of this Agreement.

ARTICLE II: RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition. In accordance with the PELRA, the School District recognizes Education Minnesota Lewiston-Altura as the Exclusive Representative of teachers employed by the School District, which Exclusive Representative shall have those rights and duties as prescribed by the PELRA and as described in this Agreement.

Section 2. Appropriate Unit. The Exclusive Representative shall represent all teachers of the School District as defined in this Agreement and in the PELRA.

ARTICLE III: DEFINITIONS

Section 1. Terms and Conditions of Employment. The term, "terms and conditions of employment," means the hours of employment, the compensation therefor including fringe benefits except retirement contributions or benefits other than School District payments of, or contributions to, premiums for group insurance coverage of retired teachers or severance pay, and the School District's personnel policies affecting the working conditions of the teachers. The term does not mean educational policies of the School District. The term is subject to the provisions of the PELRA.

Section 2. Teacher. The word, "teacher," shall mean any person employed by the School District in a position for which licensure is required by the State of Minnesota but shall not include Superintendent, assistant superintendent, principal, and assistant principals who devote more than 50% of their time to administrative duties, confidential employees, supervisory employees, essential employees, daily substitute teachers who do not teach for more than 30 working days for the same teacher, and such other employees excluded by law.

Section 3. School District. For the purposes of administering this Agreement, the term, "School District," shall mean the School Board or its designated representative(s).

Section 4. Shared Teacher. The term, "shared teacher," shall mean any teacher contracted by the School District and assigned duties in another school district.

Section 5. Other Terms. Terms not defined in this Agreement shall have those meanings as defined by the PELRA.

ARTICLE IV: SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights. The Exclusive Representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel.

Section 2. School Board Responsibilities. The Exclusive Representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunities for the students of the School District.

Section 3. Effect of Rules and Regulations. The Exclusive Representative recognizes that all teachers covered by this Agreement shall perform the teaching and non-teaching services prescribed by the School Board and shall be governed by School Board rules, regulations, directives, and orders issued by properly designated officials of the School District. The Exclusive Representative also recognizes the right, obligation, and duty of the School Board and its duly designated officials to promulgate rules, regulations, directives, and orders, from time to time, as deemed necessary by the School Board insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Agreement.

Section 4. Reservation of Managerial Rights. The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent managerial rights and managerial functions not expressly reserved, and all managerial rights and managerial functions not expressly delegated in this Agreement are reserved to the School District.

ARTICLE V: TEACHER RIGHTS

Section 1. Right to Join. Pursuant to the PELRA, every teacher employed by the School District shall have the right to freely organize, join, and support the Exclusive Representative for the purpose of engaging in collective bargaining and other concerted activities for mutual aid and protection and shall have the right not to organize, join, and support the Exclusive Representative.

Section 2. Request for Dues Checkoff. Any teacher who is a member of the Exclusive Representative or who has applied for membership may sign and deliver to the School District an assignment authorizing the deduction from salary of membership dues for the Exclusive Representative, including Education Minnesota and the National Education Association. Such authorization shall continue in effect from year to year unless revoked in writing between June 1

and October 1 of any year. Pursuant to such authorization, the School District shall deduct such dues in equal installments from each regular salary check of the teacher for the duration of the teacher's individual teaching contract year. Dues deductions will begin on October 1 and end on June 30 of each year. Deductions for teachers employed after the commencement of the school year shall be appropriately pro-rated to complete payments by the end of the annual teacher's individual teaching contract.

Section 3. Remittance. With respect to all sums deducted by the School District, the School District shall remit to the Exclusive Representative, within 10 calendar days, the total amount deducted. The School District shall annually provide a list of teachers for whom such deductions have been made. The Exclusive Representative agrees to advise the School District of all members of the Exclusive Representative in good standing and to furnish all information needed to fulfill the provisions of this section.

Section 4. Credit Union. Upon receipt of signed authorization from any teacher requesting such service, the School District agrees to deduct a fixed amount from each check as payment to a credit union or other institution of the teacher's choice.

Section 5. Mutual Funds. Upon receipt by the Business Office of signed authorization by September 1 and/or January 1, the School District agrees to deduct from the teacher's salary payment contributions to mutual fund investment companies or corporations as designated by the teacher.

Section 6. Personnel Files.

Subd. 1. Right to Review Files. Each teacher shall have the right, upon written request to the Superintendent, to review the contents of his/her own personnel file. This file will be made available within 24 hours, excluding holidays and weekends, of the request.

Subd. 2. Placing Material in Files. No material may be placed in a teacher's personnel file without allowing the teacher an opportunity to file his/her response to it, and said response shall become a part of said file in accordance with the procedures of Minnesota Statute (M.S.) 122A.40, Subd. 19, as amended.

Subd. 3. Copying Materials. Any teacher shall have the right to request a reproduction of any of the contents of his/her personnel file at the teacher's expense.

Subd. 4. Right to Destroy Files. The School District may destroy files as provided by law.

Section 7. Sharing. When the School District enters into an agreement to share a teacher with another School District, the teacher shall be covered by the provisions of this Master Agreement.

Section 8. Use of Buildings. The Exclusive Representative and its representatives shall have the right to use School District buildings for meetings provided that such use does not interrupt School District operations. When special custodial service is required, the School District may make a charge for it. No charge shall be made for use of available rooms on days when school is in session during the hours between 7:00 a.m. and 8:30 p.m.

Section 9. Agreement Copies. The official copy of the final Agreement will be archived in electronic format by the School District.

ARTICLE VI: BASIC SCHEDULES AND RATES OF PAY

Section 1. Status of Salary Schedule. The salary schedule shall not be construed as a part of a teacher's continuing contract. In the event a successor Agreement is not entered into prior to the expiration of this Agreement, a teacher shall be compensated according to the current rate until a successor Agreement is fully ratified, and any change in compensation shall only be effective as of the date the successor Agreement is fully ratified. Upon the successor Agreement being

ratified, salaries will be adjusted to reflect any increases in salary. Any salary amount not paid due to the successor Agreement being ratified after the previous Agreement expires will be paid retroactively from the start of the Agreement until the date that it was ratified. A part-time teacher's salary and benefits are pro-rated proportionally to the full-time equivalency of the teacher's assignment.

Section 2. 2023-2024 and 2024-2025 Salary Schedules. The wages and salaries reflected in APPENDIX A, attached hereto, shall be part of the Agreement. The lanes in APPENDIX A are based on semester credits.

Section 3. 2023-2024 and 2024-2025 Extra-Pay Schedules. The wages and salaries reflected in APPENDIX B1 and APPENDIX B2, attached hereto, shall be a part of the Agreement.

Section 4. Longevity. Teachers who have completed 10 – 19 consecutive years with the school district, and are on Step 16 of the Salary Schedule, receive an additional payment of \$500.00 to be distributed over 24 pay periods in a contract year. Teachers who have completed 20 or more years with the school district, and are on Step 16 of the Salary Schedule, an additional payment of \$1000.00 will be distributed over 24 pay periods in a contract year.

Section 5. Placement on Salary Schedule. The following rules shall be applicable in determining placement of a teacher on the appropriate salary schedule.

Subd. 1. College Credits. College credits used to change lanes on the salary schedule must have been earned from a college or university. If college credits earned by attending a workshop are to be used for lane change credits, the entire cost of the workshop, including registration fees and other expenses, except substitute teacher pay, must be reimbursed to the School District. In order to apply to salary schedule lane changes, credits must meet these criteria:

1. All credits must have prior, written approval from the Superintendent.
2. Master's program courses approved by the granting institution must be presented to the Superintendent for approval at the onset of the program.
3. All graduate credits must be germane to the teaching assignment, and the teacher must have received a grade of "B" or better.
4. Acceptability of credits in question will be determined by a review committee made up of the Teachers' Rights Representatives, Principals, and the Superintendent.
5. All credits beyond the master's lane must be graduate credits and be earned subsequent to the earning of the degree.

Subd. 2. Effective Date. Requests for changes in salary due to lane changes will require an official transcript as proof of successful completion of credit and must be submitted prior to February 1 and September 1. Approval of lane changes will be considered at the next regularly scheduled School Board meeting after the required official transcript of credit with final grade and a completed lane change application has been received by the Superintendent. Payment for the new lane change will be effective on February 1st, and September 1st if the request for the lane change is received prior to the respective date and the School Board approves the request even if the approval meeting comes after the designated date.

Subd. 3. Newly Hired Teachers. Newly hired teachers shall be placed on such step of the salary schedule as agreed between the School District and the teacher.

Subd. 4. Substitute Teachers. Rules for placement on the salary schedule shall not apply to substitute teachers. Daily substitute teachers shall be paid at a rate to be determined by the School Board. Long-term substitute teachers (those hired in excess of 30 days to replace the same teacher) shall be paid, on a pro-rated basis, based on "step A" of the "BA lane" of the salary schedule.

Section 6: Concurrent Enrollment Certification and Additional Licensure Credit

Reimbursement. Teachers will be fully reimbursed for graduate credit tuition and required books for credits for up to 18 credits taken to acquire Concurrent Enrollment Certification to be qualified to teach Concurrent Enrollment Courses or for Additional Licensure as deemed needed by the Superintendent to teach courses outside of initial licensure. This incentive requires superintendent pre-approval and must meet the following criteria:

1. Which concurrent certification or additional licensure is being pursued, courses to be taken, timeline and at which higher education institution, and estimated tuition and book expenses for completion must be submitted to the superintendent.
2. The institution of choice must be the least expensive if multiple higher education institutions offer comparable programs as determined by the superintendent.
3. The area of certification or additional licensure must be an area of need for the district as determined by the superintendent.
4. The teacher must commit to teach in the District for no fewer than five years following the completion of the pre-approved program. If the teacher does not complete the program or make reasonable progress towards completion, or if the teacher leaves employment with the district prior to program completion, the teacher shall reimburse the district for all expenses the district has paid.
 - a. If the teacher leaves employment prior to completing five years of teaching after program completion, the teacher must pay 20% of the total amount the District paid for each year remaining of the five-year period after program completion.
 - b. If the teacher owes the District under any of these circumstances, a prompt repayment plan must be mutually agreed upon by the teacher and superintendent,

including withholding funds from final paychecks if no repayment plan is agreed upon prior to teacher's departure.

Reimbursement Process: Within six weeks after successful completion of a pre-approved course(s), the teacher must submit to the superintendent a transcript showing a 'C' or better for the course(s) and receipts to show the tuition costs and required book expenses the teacher paid. Notification will then be sent to the business office to disperse the correct reimbursement amount to the teacher, following board approval at the next Board Meeting.

Section 7. Pay Period. Teachers will be paid twice monthly per the pay schedule established by the District Business Office.

Section 8. Deductions. All deductions for partial absences will be made on the length of the workday and week. The daily rate, for purposes of calculating deductions, is 1/185th of the annual salary of the teacher.

Section 9. Emergency Duty. A teacher substituting in a study hall or classroom during his/her preparation period will be compensated at his/her hourly rate based on his/her annual salary, divided by 185 days, divided by 7.75 hours.

Section 10. Overload Pay. If secondary teachers are required to teach a class in lieu of their supplementary assignment(s) or scheduled preparation time, they shall be paid one-sixteenth of their annual teaching salary per semester under a block schedule. If an alternative daily schedule is adopted, overload pay shall be similarly paid based on the amount of the teacher's preparation period lost due to the additional course instruction.

Section 11: Preparation Time If an alternative to the high school block schedule is implemented, all K-12 teachers will have an uninterrupted preparation time exclusive of

supervisory duties each student day. Preparation time will be a ratio of no less than one minute of preparation time for six minutes of classroom/instructional contact time.

ARTICLE VII: INSURANCE

Section 1. Health and Hospitalization Insurance. The School District shall contract with an insurance carrier(s) to provide health and hospitalization insurance for each teacher and his/her eligible dependents as long as those teachers qualify for and are enrolled in the School District's group health and hospitalization plan. The selection of the insurance carrier and policy shall be made by the School District as provided by law.

Subd. 1. Insurance. The School District will contribute an amount not to exceed \$625.00 per month for single health and hospitalization insurance coverage. The School District will contribute an amount not to exceed \$ \$1200.00 per month for non-single health and hospitalization insurance coverage. In the event a married couple is employed by the School District, and one or both are teachers in the School District, and both are eligible to receive coverage, the married couple may combine and apply the two single School District contributions toward one non-single coverage policy. The dollar amount applies to health and hospitalization insurance only.

Subd. 2. Hold Harmless. The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Subd. 3. Part-Time Proration. Part-time teachers may be eligible to participate in the

School District's health and hospitalization insurance plan. The School District's contribution will be a pro-rated amount reflecting the ratio of the teacher's assignment to that of a full-time teacher. Participation eligibility is contingent upon acceptance by the insurance carrier.

Section 2. Disability Insurance. The School District shall provide disability insurance for each full-time teacher who qualifies for and is enrolled in the School District's group long-term disability insurance plan. Benefits shall be payable upon the 90th consecutive calendar day of disability.

Section 3. Dental Insurance. Employees may choose to participate in the district's group dental plan at the employee's expense.

Section 4. Continuation of Benefits. In the event that a teacher is absent because of illness or injury and has exhausted sick leave accrual, the above-mentioned fringe benefits shall continue throughout the balance of the school year.

Section 5. Policy Copies. The School District shall make available the insurance policies to each teacher covered by said insurance.

**ARTICLE VIII: TAX-SHELTERED ANNUITY MATCHING PROGRAM (PLAN A),
MINNESOTA STATE RETIREMENT SYSTEM HEALTH CARE SAVINGS PLAN
(PLAN B), AND MINNESOTA STATE RETIREMENT SYSTEM HEALTH CARE
SAVINGS PLAN - MANDATORY TEACHER CONTRIBUTIONS**

Section 1. Teachers Employed Beginning with the 1980-1981 School Year, Tax-Sheltered Annuity Matching Program (Plan A). Teachers employed after the beginning of the 1980-

1981 school year will be eligible to participate in the School District's tax-sheltered annuity plan based up the following provisions.

Subd. 1. Participation. The School District will contribute up to \$885 annually paid toward a tax-sheltered 403b annuity if this amount is matched or exceeded by a contribution from the individual teacher. In addition, the School District will make a contribution of \$250 per year into each Plan A teacher's Minnesota State Retirement System Health Care Savings Plan.

Subd. 2. Annual Open Enrollment Dates for Plan A. The annual open enrollment dates for Plan B 403b participation or changes may occur at any time of each respective year.

Subd. 3. Participating Companies. To be an eligible 403b vendor, a signed "Information Sharing Agreement" must be on file between the School District and the vendor, in compliance with the Department of Treasury final regulations issued under Section 403(b) of the Internal Revenue Code Sections 1.403(b)-10(b)(1) and (2) effective January 1, 2009.

Subd. 4. Salary Deduction. The salary deduction for participation in the 403b program will be in equal installments for each pay period paid directly to the selected vendor through payroll deduction.

Subd. 5. Administration of Plan. The provisions of this section shall be administered in accordance with the School District policy for tax-sheltered annuities.

Subd. 6. Insurance Options for Retiring Teachers – (Plan A). Pursuant to M.S. 471.61, teachers who retire shall be eligible to remain in the School District's group health and hospitalization insurance program. Premiums shall be paid under the provisions of Subd. 7. below or at the teacher's own expense when sick leave days expire.

Subd. 7. Unused Sick Leave. Unused sick leave days may be converted into paid group health and hospitalization insurance at the following rate: for each 30 days of unused sick leave up to 300 days, the retired teacher shall be granted one year of School District contribution toward the retired teacher's group health and hospitalization insurance premium on the same basis (family or single) as at the time of his/her retirement; however, the School District's contribution shall be limited to no more than \$300 per month. Also, payment for any unused sick leave days, less those days converted into insurance, will be placed into the Minnesota State Retirement System Health Care Savings Plan at the rate of \$30.00 per day. Payment of this amount shall be in one payment on June 30th following the teacher's retirement.

Subd. 8. Health and Hospitalization Insurance Benefits Cease Upon Death. Benefits under this provision shall cease upon death of the teacher except when both husband and wife have been employed by the School District until retirement (and both have been eligible to receive insurance coverage), in which case the survivor will have continued coverage under the provisions of this article.

Subd. 9. Payments. If a teacher dies with a portion of his/her unused sick leave unpaid, the balance due shall be paid to the teacher's beneficiary, if any, otherwise to the teacher's estate.

Subd. 10. Unpaid, Unused Sick Leave Pay Allocated for Health and Hospitalization Insurance. If a retired teacher dies before reaching the age of eligibility for Medicare, the unused days allocated for insurance shall be paid to the teacher's beneficiary, if any, otherwise to the teacher's estate.

Section 2. Teachers Employed Beginning with The 2001-2002 School Year, Minnesota State Retirement System Health Care Savings Plan (Plan B).

Subd. 1. Participation. For all teachers beginning employment with the School District under the 2001-2003 and subsequent Master Agreements, the School District will contribute up to \$885 annually paid toward a tax-sheltered 403b annuity if this amount is matched or exceeded by a contribution from the individual teacher. In addition, the School District will make a contribution of \$475 per year into the Minnesota State Retirement System Health Care Savings Plan. Teachers beginning employment with the School District on or after the beginning of the 2001-2002 school year are not eligible to participate in Plan A or Plan B.

Subd. 2. Participating Companies. To be an eligible 403b vendor, a signed “Information Sharing Agreement” must be on file between the School District and the vendor, in compliance with the Department of Treasury final regulations issued under Section 403(b) of the Internal Revenue Code Sections 1.403(b)-10(b)(1) and (2) effective January 1, 2009.

Subd. 3. Salary Deduction. The salary deduction for participation in the 403b program will be in equal installments for each pay period paid directly to the selected vendor through payroll deduction.

Subd. 4. Administration of Plan. The provisions of this section shall be administered in accordance with the School District policy for tax-sheltered annuities.

Subd. 5. Insurance Options for Retiring Teachers. Pursuant to M.S. 471.61, teachers who retire shall be eligible to remain in the School District's group health and hospitalization insurance program. Premiums shall be at the teacher's own expense.

Subd. 6. Unused Sick Leave. Upon retirement from the School District, payment for a

teacher's unused sick leave days shall be placed into the Minnesota State Retirement System Health Care Savings Plan at the rate of \$30.00 per day. Payment of this amount shall be in one payment on June 30th following the teacher's retirement.

Section 3. Minnesota State Retirement System Health Care Savings Plan - Mandatory

Teacher Contributions. Teachers will be required to contribute a set amount to a Minnesota State Retirement System Health Care Savings Plan.

Subd. 1. Category 1. Teachers hired on or after September 1, 1990, and before September 1, 1998, will contribute \$50 per month to a Minnesota State Retirement System Health Care Savings Plan.

Subd. 2. Category 2. Teachers hired on or after September 1, 1998, and before September 1, 2001, will contribute \$45 per month to a Minnesota State Retirement System Health Care Savings Plan.

Subd. 3. Category 3. Teachers hired on or after September 1, 2001, will contribute \$35 per month to a Minnesota State Retirement System Health Care Savings Plan.

Subd. 4. Hold Harmless. The School District's only obligation is to deduct such amounts as designated in this section and to deposit such amounts in the individual teacher's designated Minnesota State Retirement System Health Care Savings Plan. No claim shall be made against the School District as a result of a determination that the above categories are not legal.

ARTICLE IX: LEAVES OF ABSENCE

Section 1. Sick and Safe Leave. "Sick and safe leave" shall be defined as any absence due to an illness and/or debilitating condition **as defined in MN Statute.**

Subd. 1. Number of Days per Year. All teachers shall earn between 6 and 9 days of sick leave each year of employment in the School District (see Section 4. Personal Leave). A “day” will be interpreted to mean the teacher's work day. One additional day shall be earned for each month employed beyond the regular school year.

Subd. 2. Accumulation. Accumulation of unused sick leave days shall be unlimited. Each teacher shall view their balances available in SMART ER.

Subd. 3. Sick and Safe Leave Pay. “Sick and Safe leave” with pay shall be allowed by the School District whenever a teacher's absence is found to have been due to an illness or debilitating condition, or medical related appointment which prevented his/her attendance at school and performance of duties on that day or days.

Subd. 4. Sick and Safe Leave Hours Used Deducted from Accrued Days. Sick and Safe leave allowed shall be used in 15-minute increments, and will be deducted from the accrued sick leave days earned by the teacher.

Subd. 5. Sick and Safe Leave Approval. Sick and safe leave shall be requested via a leave request entry into Frontline Absence Management. Requests being made on the morning of a student contact day must also include a direct communication with the building Principal via text message, phone call or email. Requests made after 7:00 am should be avoided except in rare circumstances.

Subd. 6. Use of Sick and Safe Leave without Salary Deduction. Sick and Safe leave with pay shall be allowed whenever a teacher's absence is found to have been due to the teacher's illness and/or disability which prevented his/her attendance at school and performance of duties on that day or days. A teacher may use his/her accumulated sick leave pursuant to M.S.

181.9413.

Subd. 7. Medical Certificate. The School District may require a teacher to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the teacher will be so advised.

Subd. 8. Sick Leave Bank Committee. At the beginning of each school year, the Exclusive Representative will elect a sick leave bank committee. At that time, all nonparticipating teachers who wish to participate in the established sick leave bank will be assessed one day of sick leave. Participating teachers who exhaust their personal, accumulated sick leave allowance due to an extended illness may be allowed necessary withdrawals from the common bank. The sick leave committee shall have the power to accept or reject any requests for additional sick leave days. Every teacher requesting sick leave from the bank must wait five days before receiving any sick leave. If at any time during the school year the bank does not contain sufficient days, each participating teacher must contribute one more sick leave day. A participating teacher who has utilized sick leave credit from the sick leave bank shall repay those days credited. The first year following a withdrawal, a teacher shall repay four days. In the following years, the indebted teacher may not accumulate more than 10 days until his/her debt to the bank is paid in full. A teacher may withdraw from participation in the sick leave bank at the beginning of any school year. In case of such withdrawal, a teacher's contributed days will remain in the bank. In order to qualify for use of days from the sick leave bank, an illness must meet the following criteria:

1. be a personal illness - not family illness or bereavement leave;
2. surgery must be of an emergency nature;

3. repayment of sick leave bank days following voluntary resignations will be determined on a case-by-case basis by a committee consisting of the sick leave bank chair, the president of the Exclusive Representative, and the Superintendent, or their representatives.

Section 2. Workers' Compensation. Pursuant to M.S. Chapter 176, a teacher injured on the job in the employment of the School District and collecting workers' compensation insurance may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments, and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

Section 3. Bereavement Leave. Bereavement leave shall be granted to all teachers without salary deduction. The days used, however, shall be deducted from the teacher's accumulated sick or personal leave as determined by the teacher. The exact number of days will be determined by the Superintendent.

Section 4. Personal Leave

A. At the start of the school year, teachers who have:

Fewer than 5 completed years in the District:

- Receive 9 Sick Leave days and 3 Personal Leave Days
- May carry over 3 Personal Days to a maximum of 6

5-9 completed years in the District:

- Receive 7 Sick Leave days and 5 Personal Days
- May carry over up to 2 Personal Days to following year to a max of 7

10+ years completed in the district:

- Receive 6 Sick Leave days and 6 Personal Leave Days
- May carry over up to 2 Personal Days to following year to a max of 8

Subd. 1. Usage. Personal leave must be taken in ¼ day increments, and requested via Frontline Absence Management. No more than three teachers in the district may use Personal Leave each day.

Subd. 2. Prior Approval. Requests for up to 2 days of personal leave must be requested at least two working days in advance of the leave. Requests of three or more consecutive days require two months of prior notice and Principal approval.

Subd. 3. Banked Personal Leave. If personal leave days are not used by the teacher, he/she may elect to have the day(s) either banked in a personal leave account (per max days listed above) or deposited into his/her sick leave at the rate of one day per each unused personal leave day remaining. Once a teacher has banked days, he/she may take up to 5 days in succession if he/she so chooses with the same conditions as outlined in Subds. 1. and 2. and 3. above. A teacher is limited to using five consecutive days of personal leave to one time every two years.

Subd. 4. Days that Personal Leave is Not Allowed. Personal leave may not be used on days that parent/teacher conferences are scheduled.

Subd. 5. Personal Leave with Pay Deduction. Teachers who elect to take Personal Days without pay must have prior administrative approval. If a teacher is approved for a day of payroll deduction to accommodate a leave request, and the district's substitute teacher costs exceed the teacher's payroll deduction, the teacher will receive an additional deduction in a subsequent payroll for the difference.

Subd. 6. Personal Leave Buy Back. At the teacher's written request, the School District will buy back up to two days of unused personal leave at the end of the school year and pay the teacher at the current rate of pay for a substitute teacher per day.

Subd. 7. Available to Request. Personal and sick leave days will be credited at the start of the school year (Wednesday prior to the 1st day of workshops.) Teachers with carry over days from the prior year may request approval for leave beginning July 1st.

Section 5. Organization Office Leave. An unpaid leave of absence of up to one year shall be granted to any full-time teacher upon written application to the Superintendent for the purpose of serving as an officer of Education Minnesota or the National Education Association or on its staff. Upon return from such leave, a teacher shall be placed at the same position on the salary schedule and shall maintain the same fringe benefits as he/she had prior to the taking of this leave unless previously discharged or placed on unrequested leave of absence. By April 1 of the year in which the leave is being taken, the teacher must notify the School Board in writing of his/her intent to return or not to return. Failure to so notify shall constitute automatic termination.

Section 6. Public Office Leave. An unpaid leave of absence, not to exceed the term of the office, shall be granted to any full-time teacher, upon written application, for the purpose of serving in a public office. Upon return from such leave, a teacher shall be placed at the same position on the salary schedule and shall maintain the same fringe benefits as he/she had prior to taking this leave unless previously discharged or placed on unrequested leave of absence.

Section 7. Child Care Leave.

Subd. 1. Unpaid Child Care Leave. An unpaid child care leave may be granted by the School District, subject to the provisions of this section, to one teacher-parent of a child, provided such parent is caring for an infant child on a full-time basis.

Subd. 2. Written Notice to Superintendent. A teacher making application for child care leave shall inform the Superintendent in writing of the intention to take the leave at least

three calendar months before commencement of the intended leave unless otherwise approved in writing by the Superintendent.

Subd. 3. Pregnancy Leave, Use of Sick Leave. If the reason for child care leave is occasioned by pregnancy, a teacher may utilize sick leave pursuant to the sick leave provisions of the Agreement during the period of physical disability. However, a teacher shall not be eligible for sick leave during the period of time covered by the child care leave. A pregnant teacher will also provide, at the time of application, a statement from her physician indicating the expected date of delivery. Upon return from such leave, a teacher shall be placed at the same position on the salary schedule and shall maintain the same fringe benefits as she had prior to taking this leave unless previously discharged or placed on unrequested leave of absence.

Subd. 4. Child Care Leave for Adoption. The School District shall grant a child care leave of up to one year to any teacher who makes a written application for such leave for adoption. Upon return from such leave, a teacher shall be placed at the same position on the salary schedule and shall maintain the same fringe benefits as he/she had prior to taking this leave unless previously discharged or placed on unrequested leave of absence.

Subd. 5. Beginning or Ending Time Adjustments. The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with the closest natural break in the school year - i.e., winter vacation, spring vacation, semester break, or quarter break, end of a grading period, end of the school year. The availability of a substitute teacher may also be considered by the School District.

Subd. 6. Child Care Leave Limits. In making a determination concerning the commencement and duration of a child care leave, the School Board shall not, in any event, be required to:

1. grant any leave more than 12 months in duration;
2. permit the teacher to return to employment prior to the date designated in the request for child care leave.

Subd. 7. Assignment upon Return. A teacher returning from child care leave shall be assigned to the position which he/she left if he/she returns during the school year in which the leave was granted unless previously discharged or placed on unrequested leave of absence.

Subd. 8. Failure to Indicate Intent to Return. Failure of the teacher to indicate his/her intent to return by April 1 of the year in which the leave is being taken shall constitute grounds for termination. The School District and the teacher may mutually agree in writing to an extension in the leave.

Subd. 9. Experience Credit Maintained. A teacher who returns from child care leave within the provisions of this section shall retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this Agreement at the commencement of the leave. The teacher shall not accrue additional experience credit for pay purposes or leave time during the period of absence for child care leave.

Subd. 10. Reimbursement of Insurance Premiums. A teacher who takes leave under this section for the reason of caring for an infant child who exceeds six weeks of age shall reimburse the School District for the insurance premiums starting in the seventh week and beyond. The teacher must notify the School District prior to the start of the fifth week of disability if he/she plans to take child care leave after the six-week period of disability.

Section 8. Military Leave. Military leave shall be granted pursuant to applicable law.

Section 9. Sabbatical Leave. A sabbatical leave of absence for up to a year may be granted to teachers who are presently teaching full-time, subject to School Board approval, for the purpose of professional advancement or travel, subject to the following conditions.

Subd. 1. Eligibility Requirement. In order to be eligible for sabbatical leave, a teacher must have taught full-time in the School District for at least six full years.

Subd. 2. Required Credit Hours. If sabbatical leave is granted for the purpose of study at the master's degree level, the teacher must complete at least 12 credit hours of work during each semester for which the leave is granted. Work beyond the master's degree requires at least nine credit hours each semester.

Subd. 3. Travel Itinerary. If the sabbatical leave is granted for the purpose of travel, the itinerary must be approved in writing by the Superintendent before the leave will be granted.

Subd. 4. Application Timeline. A written application for sabbatical leave must be submitted on or before February 1 for leave taking effect during the next school year. The School Board will render a decision concerning the request for sabbatical leave on or before the regularly scheduled March School Board meeting. The applicant will receive written confirmation of the School Board's decision within three working days of that decision. Sabbatical leave may also be granted to teachers under unique circumstances upon approval of the School Board.

Subd. 5. One Teacher at a Time. Only one teacher may be on sabbatical leave at any time.

Subd. 6. Sabbatical Leave Pay. The pay granted to a teacher on sabbatical leave shall be one-half the pay which would have been received by the teacher had he/she remained in his/her position.

Subd. 7. Criteria for Selecting Candidates. In order that all applicants be given equal consideration and in case the number of requests exceeds the limitations, the School Board agrees to use the following criteria in selecting the candidates for sabbatical leave:

1. the merit of the objectives as they relate to improving the instructional program;
2. years of teaching experience in the School District;
3. previous leaves;
4. distribution of applicants by schools;
5. evidence of acceptance of the teacher's program or project by the institution offering the advance study, research, or itinerary;

Subd. 8. Post-Leave Obligation. A teacher who is granted sabbatical leave must pledge himself/herself to return to his/her former position with the School District for a period of at least two years following termination of the leave. If the teacher's service is discontinued for any reason other than the teacher's incapacity to teach before the expiration of the two years, he/she shall pay back to the School District a pro-rata of the sabbatical pay received.

Subd. 9. Experience Credit Maintained. Unless previously discharged or placed on unrequested leave of absence, a teacher, upon return from a sabbatical leave, shall be restored to his/her former position or a position of like nature and status and shall be continued at the same position on the salary schedule as if he/she had taught in the School District during such period. He/she shall maintain tenure and insurance benefits, accumulated sick leave, and all other accrued benefits provided in this Agreement.

Section 10. Exclusive Representative Leave. The Exclusive Representative shall be credited with six days during the two-year Agreement term, with no more than five days to be used in any one year. The number of days shall not accumulate from one two-year Agreement term to another. The teachers who are officers or agents of the Exclusive Representative may use these days, with pay. Written request for such leave days shall be made through the president of the Exclusive Representative. The Exclusive Representative agrees to notify the Superintendent in writing no less than 48 hours prior to the date of intended use of such days. The Exclusive Representative will be responsible for reimbursing the School District all costs associated with hiring a substitute for a teacher taking this leave.

Section 11. Study Leaves. An unpaid leave of absence of up to one year shall be granted to any full-time teacher who has at least 5 years of full-time teaching service in the School District, upon written application to the Superintendent, for the purpose of engaging in study at a college or university related to his/her teaching responsibilities. Upon return from such leave, a teacher shall be placed at the same position on the salary schedule and shall maintain the same fringe benefits as he/she had prior to taking this leave unless previously discharged or placed on unrequested leave of absence. Failure of the teacher to indicate his/her intent to return by April 1 of the year in which the leave is being taken shall constitute grounds for termination.

Section 12. Jury Duty. Any teacher who is called to serve jury duty for a municipal, county, state, or federal court shall be provided leave with pay for each day of required jury duty service. The teacher shall notify the School District of the dates of pending absence following notice of jury duty service. The teacher shall reimburse the School District any compensation paid by the court for jury duty service during days of actual employment, except that the teacher shall retain any mileage and meal allowance paid by the court.

Section 13. Retirement and Resignation. If a teacher submits an intent to resign or retire on or after July 1 for the upcoming or current school year the following will occur:

- Resignation will not be accepted until the pending hire of suitable replacement.
- There will be no reimbursement of remaining Personal Leave and a prorated amount will be given for Personal Leave for the current year.
- A payment of \$1000 will be taken as a payroll deduction to cover costs for administrative time and advertising of position.

Section 14. Emergency Leave. Teachers have personal leave to use to take care of personal business. The School District recognizes that from time to time a teacher may have to deal with emergencies that occur in his/her life.

Subd. 1. Number of Days per Year. Teachers may be granted a leave of no more than two (2) days per year for situations that require immediate, personal attention and which cannot be addressed outside of the teacher's workday. The days will be deducted from the teacher's sick leave.

Subd. 2. Emergency Leave Approval. An emergency leave may be granted by the teacher's immediate supervisor subject to review by the Superintendent. The Superintendent reserves the right to make the final decision to grant or deny the request for leave. If denied, pay for that time will be deducted at the next pay period.

Subd. 3. Extended Use. If the teacher does not have any personal leave days banked, yet continues to need to take emergency leave days, he/she can use a sick leave day from their banked sick leave. If the teacher has to use his/her accumulated sick leave to cover an emergency leave, four additional sick leave days will be deducted for each additional absence.

ARTICLE X: HOURS OF SERVICE

Section 1. Building Hours. The basic work day for teachers is 7:30 am to 3:15 pm, except for parent-teacher conferences and teacher workshops. Teachers may leave at 3:00 pm on the last work day of the week. Teachers will be available to students during these hours.

Section 2. Lunch Period. All teachers shall be entitled to a duty-free lunch period of 30 minutes unless a special schedule is in place.

Section 3. Extra Time. Part-time teachers whose required attendance exceeds their contracted employment time shall be compensated for the extra time at their contracted hourly rate of pay.

Section 4. Additional Activities. In addition to the basic school day, teachers shall be required to participate in School District activities beyond the basic teacher's day. This participation shall include a share of extra-curricular, co-curricular, and supervisory activities, as determined by the School District.

Section 5. Special Education Individual Educational Plans (IEP) Meetings. Special education teachers who are required to organize and write annual IEP's and conduct annual IEP meetings outside the normal school day will receive hourly compensation up to twenty hours of extra pay per school year.

ARTICLE XI: LENGTH OF THE SCHOOL YEAR

Section 1. Length of the School Year. The number of teacher duty days shall be 185. The site teams will be involved in the calendar development and any modifications that may emerge during the school year.

ARTICLE XII: GRIEVANCE PROCEDURE

Section 1. Grievance Definition. A "grievance" shall mean any allegation by the Exclusive Representative or a teacher that a violation, misinterpretation, or misapplication of the terms and

conditions of employment insofar as such matters are contained in the Agreement has occurred.

Section 2. Representation. Any person(s) or agent(s) designated by such party to act in the party's behalf may represent the teacher, Exclusive Representative, administrator, or School Board during any step of the procedure.

Section 3. Definitions and Interpretations.

Subd. 1. Time Limits. Time limits specified in this Agreement may be extended by mutual agreement.

Subd. 2. Days Defined. Reference to “days” regarding time periods in this procedure shall refer to working days. A “working day” is defined as all week days not designated as holidays by state law.

Subd. 3. Computing Time Periods. In computing any period of time prescribed or allowed by procedures in this article, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Section 4. Time Limitation and Waiver. Grievances shall not be valid for consideration unless they are submitted in writing to the School District's designee, setting forth the facts and the specific provision(s) of the Agreement allegedly violated, and the particular relief sought within 20 days after the date of the event giving rise to the grievance occurred. Failure to file any grievance within such period shall be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance. An effort shall first be made to adjust an alleged grievance informally between the

teacher and the School District's designee. Once a grievance is initiated, it shall be continued until resolved. No grievance shall be initiated after the last day of school.

Section 5. Procedures. Resolving problems through free and informal communications is usually most desirable. When requested by either the teacher or his/her supervisor, the building grievance representative may intervene to assist in this resolution. However, should such informal processes fail to satisfy the supervisor and/or the teacher, then a grievance may be processed as follows:

Subd. 1. Level 1. If the grievance is not resolved in the informal meeting, the teacher or the Exclusive Representative must present the grievance in writing, within five days, to the building principal who will then arrange a meeting within five days. The Exclusive Representative or teacher and the building principal shall be present for the meeting. The principal must provide the aggrieved teacher and the Exclusive Representative with a written answer to the grievance within five days.

Subd. 2. Level 2. If the grievance is not resolved in Level 1, the teacher and/or the Exclusive Representative must present the grievance, in writing, within five days, to the Superintendent who will then arrange a meeting within five days. The teacher and/or the Exclusive Representative and the Superintendent shall be present at the meeting. The Superintendent must provide the aggrieved teacher with a written answer to the grievance within five days.

Subd. 3. Level 3. If the grievance is not resolved in Level 2, then the Exclusive Representative and/or teacher shall refer the grievance to the School Board within five days. The Superintendent shall arrange for a meeting between the Exclusive

Representative and/or teacher and the School Board or its representative(s) to take place within 15 days of the receipt of the appeal. Each party shall have the right to include in its representation appropriate witnesses and counselors to develop facts pertinent to the grievance. Upon conclusion of the hearing, the School Board will have five days in which to provide its written decision to the teacher.

Subd. 4. Level 4. If either party is not satisfied with the disposition of the grievance at Level 3 or the Level 3 time limits expire without the issuance of the School Board's written answer, then the Exclusive Representative and/or teacher may submit the grievance to final and binding arbitration under the rules of the PELRA. The arbitrator shall act as the administrator of the proceedings. If a demand for arbitration is not filed within 30 days after the date for the School Board's Level 3 reply, the grievance will be deemed withdrawn. Both parties agree to be bound by the award of the arbitrator.

Subd. 5. Arbitration Expenses. Each party shall bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording of the hearing shall be made at the request of either party. The parties shall share equally fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration.

Subd. 6. Extending Timelines. The timelines provided in this article shall be strictly observed but may be extended by written, mutual agreement of the School Board and the Exclusive Representative.

Subd. 7. Reprisals. No reprisals of any kind will be taken by the School District against any teacher because of participation in the grievance procedure or by the teacher or Exclusive Representative against the School District or its employees.

Section 6. School Board Review. The School Board reserves the right to review any decision issued under Level 1 and Level 2 of this procedure provided the School Board or its representative(s) notifies the parties of the intention to review within 10 days after the decision has been rendered. In the event the School Board reviews a grievance under this section, the School Board reserves the right to reverse or modify such decision.

ARTICLE XIII: UNREQUESTED LEAVE OF ABSENCE (ULA), SENIORITY, AND SEVERANCE

Section 1. ULA. The School Board may place on ULA, without pay or fringe benefits, as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of school districts.

Section 2. Assignability. In the event a teacher's assignment or responsibilities are to be changed or eliminated, efforts will be made to place that teacher in another position for which he/she is qualified. Reductions in the number of teachers will be made on the basis of seniority, provided the teacher is certified for the position. Rehiring will be based on a reversal of the above procedure; i.e., the last dismissed will be the first rehired.

Section 3. Seniority List. The School District will furnish a seniority list of all continuing contract teachers to the Exclusive Representative on or before January 1st of each school year. The seniority list will then be the order in which continuing contract teachers are placed on ULA. In the case of ties, the following criteria will be used:

1. number of years of teaching in the School District;
2. full-time senior over part-time;

3. School District evaluation;
4. total continuous teaching time;
5. number of extra duties;
6. number of areas of certification;

Section 4. Severance. Continuing contract teachers placed on ULA will be offered severance pay as determined by the amount of unused sick leave with a maximum not to exceed 100 days. Those teachers who accept severance under this section are not eligible for recall from ULA and shall be considered terminated.

Subd. 1. Qualification. Severance pay for ULA referred to in Section 4. above will be paid to any continuing contract teacher upon acceptance of the severance pay offer.

Subd. 2. Computation. Payment for each unused sick day will be based upon 1/185th of the teacher's annual salary per day of qualifying sick leave.

Subd. 3. Payment. Severance pay shall be in one payment on June 30th following placement on ULA, and acceptance of the severance pay offer, into the teacher's Minnesota State Retirement System Health Care Savings Plan. If a teacher dies before severance is paid out it shall be paid to the teacher's beneficiary, if any, otherwise to the teacher's estate.

ARTICLE XIV: PROFESSIONAL VISITATION

Upon written request to and approval by the School District Staff Development Committee, teachers shall be allowed up to two days of release time for classroom visitation and school observation. Upon written request, teachers shall be reimbursed for appropriate expenses. Substitutes, when necessary, shall be provided by the School District.

ARTICLE XV: DURATION

Section 1. Term and Reopening Negotiations. This Agreement shall remain in full force and effect for a period commencing upon the date of its execution through June 30, 2025 and thereafter until modifications are made pursuant to the PELRA. If either party desires to modify or amend conditions of the Agreement commencing on July 1, 2025, it shall give written notice of such intent to the other party no later than May 1, 2025. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 90 days prior to the expiration of this Agreement.

Section 2. Effect. This Agreement constitutes the full and complete Agreement between the School District and the Exclusive Representative. The provisions of this Agreement relating to terms and conditions of employment supersede any and all prior Agreements, resolutions, practices, and School District policies, rules, or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. Severability. The provisions of this Agreement shall be severable, and, if any provision of this Agreement or the application of any provision under any circumstances is held invalid, it shall not affect any other provision of this Agreement or the application of any other provision.

APPENDIX A1

2023-2024 Salary Schedule

Semester Credits	B.A.	B.A.+10	B.A. +20	B.A.+30*	B.A.+40** M.A.	B.A.+50*** M.A. +10	M.A. +20	M.A.+30
1	\$46,447	\$47,037	\$48,336	\$49,128	\$49,718	\$50,308	\$50,899	\$51,490
2	\$47,392	\$47,982	\$49,518	\$50,428	\$51,016	\$51,607	\$52,199	\$52,789
3	\$47,864	\$48,455	\$50,344	\$51,254	\$52,612	\$53,202	\$53,793	\$54,382
4	\$48,808	\$49,399	\$51,644	\$52,554	\$53,911	\$54,502	\$55,091	\$55,681
5	\$49,990	\$50,581	\$53,060	\$53,969	\$55,327	\$55,919	\$56,509	\$57,099
6	\$51,052	\$51,644	\$54,359	\$55,268	\$56,627	\$57,217	\$57,807	\$58,399
7	\$52,116	\$52,706	\$55,658	\$56,567	\$57,925	\$58,516	\$59,107	\$59,697
8	\$53,296	\$53,769	\$56,957	\$57,867	\$59,254	\$59,845	\$60,435	\$61,025
9	\$53,296	\$54,950	\$58,375	\$59,254	\$60,642	\$61,233	\$61,823	\$62,413
10	\$53,296	\$54,950	\$58,375	\$60,760	\$62,029	\$62,620	\$63,211	\$63,801
11	\$53,296	\$54,950	\$58,375	\$60,760	\$63,417	\$64,007	\$64,599	\$65,189
12	\$53,296	\$54,950	\$58,375	\$60,760	\$64,923	\$65,395	\$65,986	\$66,576
13	\$54,064	\$55,717	\$59,142	\$61,528	\$65,926	\$67,934	\$68,525	\$69,115
14	\$54,064	\$55,717	\$59,142	\$61,528	\$65,926	\$67,934	\$68,525	\$69,115
15	\$54,064	\$55,717	\$59,142	\$61,528	\$65,926	\$67,934	\$68,525	\$69,115
16	\$54,064	\$55,717	\$59,142	\$61,528	\$70,143	\$72,151	\$72,740	\$73,332

Appendix A2

2024-2025 Salary Schedule

Semester Credits	B.A.	B.A. +10	B.A. +20	B.A. +30*	B.A.+40** M.A.	B.A.+50* ** MA +10	MA + 20	MA+30
1	\$48,073	\$48,683	\$48,683	\$50,847	\$51,458	\$52,069	\$52,681	\$53,292
2	\$49,051	\$49,662	\$49,662	\$52,193	\$52,802	\$53,413	\$54,026	\$54,636
3	\$49,539	\$50,151	\$50,151	\$53,048	\$54,454	\$55,064	\$55,675	\$56,286
4	\$50,517	\$51,128	\$51,128	\$54,393	\$55,798	\$56,409	\$57,020	\$57,630
5	\$51,740	\$52,351	\$52,351	\$55,858	\$57,263	\$57,876	\$58,487	\$59,098
6	\$52,839	\$53,452	\$53,452	\$57,203	\$58,608	\$59,220	\$59,830	\$60,443
7	\$53,940	\$54,550	\$54,550	\$58,547	\$59,953	\$60,564	\$61,176	\$61,786
8	\$55,162	\$55,651	\$55,651	\$59,892	\$61,328	\$61,939	\$62,551	\$63,161
9	\$55,162	\$56,873	\$56,873	\$61,328	\$62,764	\$63,376	\$63,986	\$64,598
10	\$55,162	\$56,873	\$56,873	\$62,887	\$64,200	\$64,812	\$65,423	\$66,034
11	\$55,162	\$56,873	\$56,873	\$62,887	\$65,637	\$66,247	\$66,860	\$67,470
12	\$55,162	\$56,873	\$56,873	\$62,887	\$67,195	\$67,684	\$68,296	\$68,906
13	\$55,956	\$57,667	\$57,667	\$63,681	\$68,234	\$70,312	\$70,923	\$71,534
14	\$55,956	\$57,667	\$57,667	\$63,681	\$68,234	\$70,312	\$70,923	\$71,534
15	\$55,956	\$57,667	\$57,667	\$63,681	\$68,234	\$70,312	\$70,923	\$71,534
16	\$55,956	\$57,667	\$57,667	\$63,681	\$72,598	\$74,676	\$75,286	\$75,898

*Teachers with less than 10 yrs. of service to the District through the end of the 2012-2013 school year may advance to Lane BA+30. Advancing beyond Lane BA+30 will require a preapproved Master’s Degree and the appropriate number of pre-approved graduate credits to advance lanes.

Teachers with 10 or more years of service to the District through the end of the 2012-2013 school year may advance to Lane BA+40 upon earning the required number of pre-approved credits. Advancing beyond Lane BA+40 will require a pre-approved Master’s Degree and the appropriate number of pre-approved graduate credits to advance lanes.*Teachers that attained Lane BA+20 prior to the end of the 2012-2013 school year may continue to advance to Lane BA+50 upon earning the required number of pre-approved credits.

APPENDIX B1

Extra Pay Schedule 2023-2024						
		1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year
A.	Head Coach	\$4,275	\$4,405	\$4,667	\$4,804	\$5,102
	Football	\$4,275	\$4,405	\$4,667	\$4,804	\$5,102
	Volleyball	\$4,275	\$4,405	\$4,667	\$4,804	\$5,102
	Basketball, Girls and Boys	\$4,275	\$4,405	\$4,667	\$4,804	\$5,102
	Wrestling	\$4,275	\$4,405	\$4,667	\$4,804	\$5,102
B.	Head Coach *					
	Cross Country	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	Baseball	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	Boys Golf	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	Girls Golf	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	Boys Track	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	Girls Track	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	Softball	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	Dance Line	\$3,884	\$4,077	\$4,405	\$4,543	\$4,804
	* In the case of combined boys and girls teams the head coach will be paid as a head coach from Section A above.					
C.	Assistant Coach, Varsity, B Squad, 9th					
	Football	\$2,693	\$2,932	\$3,153	\$3,351	\$3,619
	Volleyball	\$2,693	\$2,932	\$3,153	\$3,351	\$3,619
	Basketball, Girls and Boys	\$2,693	\$2,932	\$3,153	\$3,351	\$3,619
	Wrestling	\$2,693	\$2,932	\$3,153	\$3,351	\$3,619
	Speed/Strength/Agility Coordinator (4/yr)	\$2,693	\$2,932	\$3,153	\$3,351	\$3,619
D.	Assistant Coach					
	Cross Country	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
	Baseball	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
	Boys Golf	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
	Girls Golf	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
	Boys Track	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
	Girls Track	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
	Softball	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
	Super Mileage Advisor	\$2,601	\$2,824	\$3,022	\$3,259	\$3,481
E.	Play Director 9-12	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
	Musical Director	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
	School Yearbook Advisor	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
	Dance Line Assistant	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
	Football, Jr. High Coach, 7 th & 8 th	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
	Volleyball, Jr. High Coach, 7 th & 8 th	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
	Basketball, Coach G and B, 7 th & 8 th	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
	Wrestling, Jr. High Coach, 7 th & 8 th	\$1,996	\$2,138	\$2,265	\$2,431	\$2,561
F.	Cross Country, 7 th & 8 th	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	Baseball, 7 th & 8 th	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	Boys Golf, 7 th & 8 th	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	Girls Golf, 7 th & 8 th	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431

	Boys Track, 7 th & 8 th	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	Girls Track, 7 th & 8 th	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	Softball, 7 th & 8 th	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	9-12 Student Council	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	Junior/Senior High Math League	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
	Academic Triathlon	\$1,904	\$2,029	\$2,138	\$2,294	\$2,431
G.	Junior High Play Director, 7 th & 8 th	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
	One Act Play Director	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
	Speech Director	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
	Future Farmers of America (FFA) (4/yr)	\$6,796	\$7,236	\$7,740	\$8,116	\$8,552
	Musical – Orchestra	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
	Musical – Vocal	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
	Knowledge Bowl	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
	Jazz Band	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
	National Honor Society	\$1,699	\$1,809	\$1,935	\$2,029	\$2,138
H.	Assistant Speech	\$1,150	\$1,220	\$1,298	\$1,358	\$1,426
	HOSA	\$1,150	\$1,220	\$1,298	\$1,358	\$1,426
	Fall Play Assistant Director	\$1,150	\$1,220	\$1,298	\$1,358	\$1,426
	JH Play Assistant Director	\$1,150	\$1,220	\$1,298	\$1,358	\$1,426
	Musical Assistant Director	\$1,150	\$1,220	\$1,298	\$1,358	\$1,426
	One Act Play Assistant Director	\$1,150	\$1,220	\$1,298	\$1,358	\$1,426
	Musical – Choreography	\$862				
	Musical – Pianist	\$862				
	Senior Class Advisors	\$862	To be divided amongst advisors			
	Prom Advisors	\$862	To be divided amongst advisors			
	Student Council Advisor, 7 th & 8 th	\$862	To be divided amongst advisors			
	Hourly Rates					
	New Teacher Mentor Program Facilitator	\$30.91				
	After School Student Academic Support	\$30.91				
	On-Site Staff Development Trainers	\$30.91				
	Summer School Instruction	Teacher's hourly rate of pay from school year just completed				
	Home Bound Instruction	\$30.91				
	CEU Coordinator	\$30.91				
	Curriculum Development	\$30.91				
	Academic Competitions	\$17.67	e.g., Math Wizards, History Day, etc.			
	Attend Staff Development outside of school hours	\$20.00				
	Per Event Fees					
	Band Activity Events	\$53.00/event				
	Head Supervision	\$75.00/event				
	Assistant Supervision	\$37.50/event				
	Supervision/Bus Chaperone	\$32.75/event				
	Time Keeping (Varsity and JV equal one event)	\$32.75/event				
	Officiating Single Event	\$30	This schedule is for the following: 7 th , 8 th & 9 th FB; 7 th , 8 th , & 9 th Basketball;			
	Officiating Second Event	\$25				

Officiating Third Event	\$20	7 th , 8 th & 9 th Volleyball; Line Judge JV and Varsity VB; JH, B Softball & Baseball
Concurrent Enrollment	\$500	Per course section
Extended employment when contracted ahead of time will be pro-rated on nine-month salary		

Appendix B2						
Extra Pay Schedule 2024-2025						
		1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year
A.	Head Coach	\$4,525	\$4,655	\$4,917	\$5,054	\$5,352
	Football	\$4,525	\$4,655	\$4,917	\$5,054	\$5,352
	Volleyball	\$4,525	\$4,655	\$4,917	\$5,054	\$5,352
	Basketball, Girls and Boys	\$4,525	\$4,655	\$4,917	\$5,054	\$5,352
	Wrestling	\$4,525	\$4,655	\$4,917	\$5,054	\$5,352
B.	Head Coach *					
	Cross Country	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
	Baseball	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
	Boys Golf	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
	Girls Golf	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
	Boys Track	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
	Girls Track	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
	Softball	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
	Dance Line	\$4,134	\$4,327	\$4,655	\$4,793	\$5,054
* In the case of combined boys and girls teams the head coach will be paid as a head coach from Section A above.						
C.	Assistant Coach, Varsity, B Squad, 9th					
	Football	\$2,943	\$3,182	\$3,403	\$3,601	\$3,869
	Volleyball	\$2,943	\$3,182	\$3,403	\$3,601	\$3,869
	Basketball, Girls and Boys	\$2,943	\$3,182	\$3,403	\$3,601	\$3,869
	Wrestling	\$2,943	\$3,182	\$3,403	\$3,601	\$3,869
	Speed/Strength/Agility Coordinator (4/yr)	\$2,943	\$3,182	\$3,403	\$3,601	\$3,869
D.	Assistant Coach					
	Cross Country	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
	Baseball	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
	Boys Golf	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
	Girls Golf	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
	Boys Track	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
	Girls Track	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
	Softball	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
	Super Mileage Advisor	\$2,851	\$3,074	\$3,272	\$3,509	\$3,731
E.	Play Director 9-12	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811
	Musical Director	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811
	School Yearbook Advisor	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811
	Dance Line Assistant	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811
	Football, Jr. High Coach, 7 th & 8 th	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811
	Volleyball, Jr. High Coach, 7 th & 8 th	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811
	Basketball, Coach G and B, 7 th & 8 th	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811
	Wrestling, Jr. High Coach, 7 th & 8 th	\$2,246	\$2,388	\$2,515	\$2,681	\$2,811

F.	Cross Country, 7 th & 8 th	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Baseball, 7 th & 8 th	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Boys Golf, 7 th & 8 th	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Girls Golf, 7 th & 8 th	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Boys Track, 7 th & 8 th	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Girls Track, 7 th & 8 th	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Softball, 7 th & 8 th	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	9-12 Student Council	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Junior/Senior High Math League	\$2,154	\$2,279	\$2,388	\$2,544	\$2,681
	Academic Triathlon					
G.	Junior High Play Director, 7 th & 8 th	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	One Act Play Director	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	Speech Director	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	Future Farmers of America (FFA) (4/yr)	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	Musical – Orchestra	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	Musical – Vocal	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	Knowledge Bowl	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	Jazz Band	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
	National Honor Society	\$1,949	\$2,059	\$2,185	\$2,279	\$2,388
H.	Assistant Speech	\$1,400	\$1,470	\$1,548	\$1,608	\$1,676
	HOSA	\$1,400	\$1,470	\$1,548	\$1,608	\$1,676
	Fall Play Assistant Director	\$1,400	\$1,470	\$1,548	\$1,608	\$1,676
	JH Play Assistant Director	\$1,400	\$1,470	\$1,548	\$1,608	\$1,676
	Musical Assistant Director	\$1,400	\$1,470	\$1,548	\$1,608	\$1,676
	One Act Play Assistant Director	\$1,400	\$1,470	\$1,548	\$1,608	\$1,676
	Musical – Choreography	\$1,112				
	Musical – Pianist	\$1,112				
	Senior Class Advisors	\$1,112	To be divided amongst advisors			
	Prom Advisors	\$1,112	To be divided amongst advisors			
	Student Council Advisor, 7 th & 8 th	\$1,112	To be divided amongst advisors			
	Hourly Rates					
	New Teacher Mentor Program Facilitator	\$30.91				
	After School Student Academic Support	\$30.91				
	On-Site Staff Development Trainers	\$30.91				
	Summer School Instruction	Teacher's hourly rate of pay from school year just completed				
	Home Bound Instruction	\$30.91				
	CEU Coordinator	\$30.91				
	Curriculum Development	\$30.91				
	Academic Competitions	\$17.67	e.g., Math Wizards, History Day, etc.			
	Attend Staff Development outside of school hours	\$20.00				
	Per Event Fees					
	Band Activity Events	\$53.00/event				
	Head Supervision	\$75.00/event				
	Assistant Supervision	\$37.50/event				

	Supervision/Bus Chaperone	\$32.75/event			
	Time Keeping (Varsity and JV equal one event)	\$32.75/event			
	Officiating Single Event	\$30	This schedule is for the following: 7 th , 8 th & 9 th FB; 7 th , 8 th , & 9 th Basketball; 7 th , 8 th & 9 th Volleyball; Line Judge JV and Varsity VB; JH, B Softball & Baseball		
	Officiating Second Event	\$25			
	Officiating Third Event	\$20			
	Concurrent Enrollment	\$500	Per course section		
	Extended employment when contracted ahead of time will be pro-rated on nine-month salary				

AUTHORIZATION

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

FOR: The Exclusive Representative

FOR: The School District

President

School Board Chairperson

Secretary

School Board Clerk

Chief Teacher Negotiator

Chief School Board Negotiator

Dated this ____, **day of** ____, **2023**

Dated this ____, **day of** ____, **2023**

