

Regular School Board Meeting

Monday, June 21, 2021 5:00 PM

Electronic Meeting held Via ZOOM, 1515 11th Street, International Falls,
Minnesota 56649

Topic: Stacy Grover's Zoom Meeting

**Time: Jun 21, 2021 05:00 PM Central Time (US and
Canada)**

Join Zoom Meeting

<https://isd361.zoom.us/j/89952633767?pwd=ZGgzcmVtelNacXAzS0Z4SGJrazJIQT09>

Meeting ID: 899 5263 3767

Passcode: 985684

One tap mobile

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(Chicago)**

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Meeting ID: 899 5263 3767

Passcode: 985684

Find your local number:

<https://isd361.zoom.us/j/89952633767?pwd=ZGgzcmVtelNacXAzS0Z4SGJrazJIQT09>

CALL TO ORDER

1. Roll Call:

___ Toni Korpi

___ Emily McGonigle

___ Bruce Raboin

___ Ted Saxton

___ Roxanne Skogstad-Ditsch

JoAnn Smith

___ Jennifer Windels

___ Kevin Grover

2. Pledge of Allegiance

Approval of Agenda

1. Approve agenda as presented. Motion by __,
second by __. Motion carried / failed.

Open Forum

1. Public Open Forum

2. ESSER III: Public comment opportunity

Consent Agenda

1. Approve past meeting minutes for the regular school board meeting on May 17, 2021.
2. Approve current accounts payable due in the amount of \$686,065.30.
3. Approve payroll in the amount of \$845,559.36 for pay periods May 21st, June 4th and June 18th.
4. Approve request from City of International Falls to use practice football field for 4th of July fireworks.
5. Approve hire of George McDonald as Industrial Arts Teacher at a .55 FTE for the school year 2021-2022.
6. Approve request by Track Boosters for an additional track coach with donation of \$1000 to hire Jay Boyle during the 2020-2021 season. Cost of wages and benefits are not to exceed \$1,000.
7. Approve request by Track Boosters for an additional track coach with donation of \$300 to hire Luke Zika during the 2020-2021 season. Cost of wages and benefits are not to exceed \$300.
8. Accept resignation from Brittany Foss, Paraprofessional, effective June 3, 2021.
9. **Approve hire of Karla Olson-Line as Hockey Cheerleader Advisor for the 2021-2022 season. This position is hired contingent upon the activity season being held during the 2021-2022 school year. Payment of wages may be prorated based upon whether the season is cut short due to COVID.**
10. Approve hire of Lori Potter as Basketball Cheerleader Advisor for the 2021-2022 season. This position is hired contingent upon the activity season being held during the 2021-2022 school year. Payment of wages may be prorated based upon whether the season is cut short due to COVID.
11. Receive 10 year Long Term Facility Maintenance Plan (LTFM), LTFM expenditure report and LTFM revenue report for approval at the July board meeting.
12. Receive FES Student Handbook for FY2021-2022 for approval at the July school board meeting.
13. Approve write off of bad debt in the amount of \$890 against Fund 04 - Community Education.
14. First reading of School Board Policy #730 - Delinquent Meal Bad Debt.
15. Approve FES furniture purchase from Premier Furniture in the amount \$53,604 include shipping/handling.
16. Approve insurance renewal with insurance broker Marsh & McLennan Agency, LLC (MMA) for property and general liability at \$89,158.47; cyber liability at \$4,375 and workers compensation at \$48,003.

17. Approve updates to vision, mission and belief statements.
18. Accept Q-Comp annual report.
19. Approve Backus lease agreement from August 1, 2021 to July 30, 2022.
20. Approve membership to MSBA for the 2021-2022 school year.
21. Acknowledge email from Chris Zahn, President of Bronco Bass Fishing, to discontinue the school districts sponsorship of the program.
22. Approve agreement with Interquest Detection Canines for the school year 2021-2022.
23. Approve Accounting and Financials Procedures Manual.
24. Approve the final FY2020-2021 fund 01 revenue budget in the amount of \$13,463,966 and expense budget in the amount of \$14,122,568.
25. Approve the final FY2020-2021 fund 11 donations tentative revenue budget in amount of \$150,000 and expense budget in the amount of \$150,000.
26. Approve the final FY2021-2022 fund 01 tentative revenue budget in amount of \$12,460,848 and expense budget in the amount of \$13,374,785.
27. Approve the final FY2021-2022 fund 11 donations tentative revenue budget in amount of \$150,000 and expense budget in the amount of \$150,000.
28. Approve the final FY2020-2021 fund 02 food service revenue budget in amount of \$500,696 and expense budget in amount of \$533,638.
29. Approve the final FY2021-2022 fund 02 - food service tentative revenue budget in the amount of \$509,156 and expense budget in the amount of \$530,254.
30. Approve the final FY2021-2022 fund 04 - community education tentative revenue budget in the amount of \$383,047 and expense budget in the amount of \$405,010.
31. Approve the final FY2020-2021 fund 04 - community education revenue budget in the amount of \$378,433 and expense budget in the amount of \$417,326.
32. Approve the final FY2020-2021 fund 06 - construction fund revenue in amount of \$375 and expense budget in the amount of \$1,156,413.
33. Approve the final FY2020-2021 fund 07 - debt service revenue in amount of \$290,924 and expense budget in amount of \$1,254,513.
34. Approve the final FY2021-2022 fund 07- debt service tentative revenue in the amount of \$499,783 and expense budget in the amount of \$520,220.

35. Approve the final FY2020-2021 fund 18 - custodial fund revenue in the amount of \$820 and expense budget in the amount of \$5,250.

36. Receive the final FY2021-2022 fund 18 - custodial fund tentative revenue in the amount of \$1,000 and expense budget in the amount of \$5,250.

37. Renew prime vendor contract with to US Food Service for the 2021-2022 school year.

Action Items

1. Resolution Acceptance of Gifts and Donations. Motion by __, second by __. Motion carried / failed.

2. Receive evaluation form for Superintendent, Kevin Grover.

3. Approve resolution for membership in the MSHSL for the 2021-2022 school year. Motion by __, second by __. Motion carried / failed

Committee and Administrative Reports

1. Melissa Tate, Elementary Principal

2. Tim Everson, Secondary Principal

3. Kevin Grover, Superintendent:

4. Committee Reports:

a. Community Education Advisory Board

b. Recreation Commission

The meeting will be closed as permitted by Minnesota Statutes, section 13D.03 to discuss the Districts labor negotiation strategy related to negotiations with L4798, L510 and L331. Motion by __, second by __. Motion carried / Failed
Adjournment

REGULAR MINUTES
REGULAR MEETING OF THE BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT NO. 361
Monday, May 17, 2021 at 5:00 p.m.
Meeting Held Via Zoom Meeting

Toni Korpi: Present
Emily McGonigle: Present
Bruce Raboin: Present
Ted Saxton: Present
Roxanne Skogstad-Ditsch: Present
Joann Smith: Present
Jennifer Windels: Present
Present: 7.

2. Pledge of Allegiance

Join Zoom Meeting

Topic: Regular School Board Meeting 3rd Monday

Time: May 17, 2021 05:00 PM Central Time (US and Canada)

Approval of Agenda

1. Motion by Roxanne Skogstad-Ditsch, then second by Jennifer Windels. Motion Carried.
Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0

Open Forum

1. Public Open Forum – None.

Tenure Recognition

1. Resolution awarding tenure to Julie Talmage. Motion by Jennifer Windels, then second by Toni Korpi. Motion Carried.
Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0
2. Resolution awarding tenure to Brandon Vang. Motion by Jennifer Windels, then second by Toni Korpi. Motion Carried.
Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0
3. Resolution awarding tenure to Anne Sullivan. Motion by Jennifer Windels, then second by Toni Korpi. Motion Carried.
Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea

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Yea: 7, Nay: 0

4. Resolution awarding tenure to Angie Schwartz. Motion by Jennifer Windels, then second by Toni Korpi. Motion Carried.

Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0

Consent Agenda

Motion by Bruce Raboin, then second by Emily McGonigle. Motion Carried.

Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0

1. Approve past meeting minutes for the regular school board meeting on April 19, 2021.

2. Approve current accounts payable due in the amount of \$976,478.94 .

3. Approve payroll in the amount of \$439,853.46 for pay periods April 23rd and May 7th.

4. Place Jennifer Thompson, Cafe Helper, on unrequested leave of absence due to position elimination as of June 3, 2021.

5. Place Lorraine Vacura, Cafe Helper, on unrequested leave of absence due to position elimination as of June 3, 2021.

6. The following head coach's, assistant coach's and advisors are hired contingent upon the activity season being held during the 2021-2022 school year. Payment of wages may be prorated based upon whether the season is cut short due to COVID.

6.a. Approve hire of Paul Hjelle as Head Cross Country Coach for the 2021-2022 season at step year 10+.

6.b. Approve hire of Sheryl Hendrickson as Assistant Cross Country Coach for the 2021-2022 season at step year 10+.

6.c. Approve hire of Seth Ettestad as Head Football Coach for the 2021-2022 season at step year 5.

6.d. Approve hire of Seth Bjornrud as Assistant Football Coach for the 2021-2022 season at step year 2.

6.e. Approve hire of Jerad Kostuik as Assistant Football Coach for the 2021-2022 season at step year 4.

6.f. Approve hire of Jacob Ettestad as Assistant Football Coach for the 2021-2022 season at step year 3.

6.g. Approve hire of Jennifer (JJ) McBride as Head Girls Swim Coach for the 2021-2022 season at step year 2.

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6.h. Approve hire of Ariana Zahradka as Assistant Girls Swim Coach for the 2021-2022 season at step year 4.

6.i. Approve hire of Sarah Peterson as Head Volleyball Coach for the 2021-2022 season at step year 2.

6.j. Approve hire of Andrea Kappleman as Assistant Volleyball Coach for the 2021-2022 season at step year 2.

6.k. Approve hire of Jay Boyle as Head Girls Basketball Coach for the 2021-2022 season at step year 10+.

6.l. Approve hire of Michele McDonald as Head Girls Hockey Coach for the 2021-2022 season at step year 4.

6.m. Approve hire of Kevin Erickson as Assistant Girls Hockey Coach for the 2021-2022 season at step year 10+.

6.n. Approve hire of Justin Carney as Assistant Girls Hockey Coach contingent upon having a junior varsity team for the 2021-2022 season at step year 2.

6.o. Approve hire of Don Rolando as Head Boys Basketball Coach for the 2021-2022 season at step year 6.

6.p. Approve hire of Charlie Anderson as Assistant Boys Basketball Coach for the 2021-2022 season at step year 8.

6.q. Approve hire of Chad Baldwin as Head Boys Hockey Coach for the 2021-2022 season at step year 7.

6.r. Approve hire of Jon McDonald Assistant Boys Hockey Coach for the 2021-2022 season at step year 2.

6.s. Approve hire of Eric Olson Assistant Boys Hockey Coach for the 2021-2022 season at step year 3.

6.t. Approve hire of Steve Joslyn as Head Boys Swim Coach for the 2021-2022 season at step year 7.

6.u. Approve hire of Josh Sobkowicz Assistant Boys Swim Coach for the 2021-2022 season at step year 4.

6.v. Approve hire of Charlie Anderson as Annual Advisor for the 2021-2022 school year.

6.w. Approve hire of Brandon Vang as Knowledge Bowl Advisor for the 2021-2022 school year.

6.x. Approve hire of Karla Olson-Line as MHS Advisor for the 2021-2022 school year.

6.y. Approve hire of Jay Boyle as Math Team Advisor for the 2021-2022 school year.

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6.z. Approve hire of Brandon Vang as Student Council Advisor for the 2021-2022 school year.

7. Receive Accounting and Financials Procedures Manual for review then adoption at the June 21st meeting.

8. Approve Concurrent Enrollment Agreement with Bemidji State University for the 2021-2022 school year.

9. Approve Renaissance Learning three year package as part of multi District buying group at cost of \$47,977.50

10. Approve the engagement letter with CliftonLarsonAllen, LLP for the 2020-2021 audit.

11. Receive the final FY2020-2021 fund 01 revenue budget in the amount of \$13,463,966 and expense budget in the amount of \$14,122,568 for formal adoption at the June 21st school board meeting.

12. Receive the final FY2020-2021 fund 11 donations tentative revenue budget in amount of \$150,000 and expense budget in the amount of \$150,000 for formal adoption at the June 21st school board meeting.

13. Receive the final FY2021-2022 fund 01 tentative revenue budget in amount of \$12,460,848 and expense budget in the amount of \$13,374,785 for formal adoption at the June 21st school board meeting.

14. Receive the final FY2021-2022 fund 11 donations tentative revenue budget in amount of \$150,000 and expense budget in the amount of \$150,000 for formal adoption at the June 21st school board meeting.

15. Receive the final FY2020-2021 fund 02 food service revenue budget in amount of \$500,696 and expense budget in amount of \$533,638 for formal adoption at the June 21st school board meeting.

16. Receive the final FY2021-2022 fund 02 - food service tentative revenue budget in the amount of \$509,156 and expense budget in the amount of \$530,254 for formal adoption at the June 21st school board meeting.

17. Receive the final FY2020-2021 fund 04 - community education revenue budget in the amount of \$378,433 and expense budget in the amount of \$417,326 for formal adoption at the June 21st school board meeting.

18. Receive the final FY2021-2022 fund 04 - community education tentative revenue budget in the amount of \$383,047 and expense budget in the amount of \$405,010 for formal adoption at the June 21st school board meeting.

19. Receive the final FY2020-2021 fund 06 - construction fund revenue in amount of \$375 and expense budget in the amount of \$1,156,413 for formal adoption at the June 21st school board meeting.

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20. Receive the final FY2020-2021 fund 07 - debt service revenue in amount of \$290,924 and expense budget in amount of \$1,254,513 for formal adoption at the June 21st school board meeting.

21. Receive the final FY2021-2022 fund 07- debt service tentative revenue in the amount of \$499,783 and expense budget in the amount of \$520,220 for formal adoption at the June 21st school board meeting.

22. Receive the final FY2020-2021 fund 18 - custodial fund revenue in the amount of \$820 and expense budget in the amount of \$5,250 for formal adoption at the June 21st school board meeting.

23. Receive the final FY2021-2022 fund 18 - custodial fund tentative revenue in the amount of \$1,000 and expense budget in the amount of \$5,250 for formal adoption at the June 21st school board meeting.

24. Second reading of School Board Policy 410 - Family and Medical Leave (Annual Review)

25. Second reading of School Board Policy 413 - Harassment and Violence (Annual Review)

26. Second reading of School Board Policy 414 - Mandated Reporting of Child Neglect (Annual Review)

27. Second reading of School Board Policy 415 - Mandated Reporting of Maltreatment of Vulnerable Adults (Annual Review)

28. Second reading of School Board Policy 506 - Student Discipline (Annual Review)

29. Second reading of School Board Policy 514 - Bullying Prohibition Policy (Annual Review)

30. Second reading of School Board Policy 520 - Student Surveys (Annual Review)

31. Second reading of School Board Policy 522 - Student Sex Nondiscrimination (Annual Review)

32. Second reading of School Board Policy 524 - Internet Acceptable Use and Safety Policy (Annual Review)

33. Second reading of School Board Policy 616 - School District System Accountability (Annual Review)

34. Second reading of School Board Policy 806 - Crisis Management Policy (Annual Review)

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Action Items

1. Resolution Acceptance of Gifts and Donations. Motion by Roxanne Skogstad-Ditsch, then second by Jennifer Windels. Motion Carried.

Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0

2. Approve increasing Jenesa Casareto, Elementary Teacher, from a .57 FTE to 1.0 FTE for the 2021-2022 school year at BA-2. Motion by Roxanne Skogstad-Ditsch, then second by Toni Korpi. Motion Carried.

Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0

3. Resolution Designation of Identified Official with Authority for Education Identity Access Management. Motion by Jennifer Windels, then second by Bruce Raboin. Motion Carried.

Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0

4. Approve hire of Steve Windels as Assistant Girls Basketball Coach for the 2021-2022 season at step year 3. Board Member, Jennifer Windels to abstain from voting. Motion by Roxanne Skogstad-Ditsch, then second by Joann Smith. Motion Carried.

Jennifer Windels: Abstain (With Conflict), Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 6, Nay: 0, Abstain (With Conflict): 1

5. Approve hire of Dan McGonigle as One Act Play Advisor for the 2021-2022 school year. Board Member Emily McGonigle to abstain from voting. Motion by Jennifer Windels, then second by Joann Smith. Motion Carried.

Emily McGonigle: Abstain (With Conflict), Toni Korpi: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 6, Nay: 0, Abstain (With Conflict): 1

6. Amend graduation policy for 2020-21 school year to allow students who were on track to graduate on time in June 2021 to be able to participate in the graduation ceremony regardless of credit total. Motion by Bruce Raboin, then second by Roxanne Skogstad-Ditsch. Motion Carried.

Toni Korpi: Yea, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea
Yea: 7, Nay: 0

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Committee and Administrative Reports

1. Ella Bahr-Jeffries, Student Council – participated in leadership conference, spring sports week upcoming, cleaning up highway and cemetery, elections for next year and EOY meeting.
2. Melissa Tate, Elementary Principal – given by Kevin Grover; Planning end of year carnival which each grade will attend separately, track meet was held for 4th & 5th grade, approximately 50 - 5th grade students with chaperones are participating in Star Base camp this week; planning Pre-K and Kindergarten drive through graduation again.
3. Tim Everson, Secondary Principal – Enrollment down 1; senior class last day 5/28, senior class breakfast on 6/4 at Elk's, sending out end of year device collection and materials, planning summer school, and graduation.
4. Kevin Grover, Superintendent: negotiations with L4798 at 1:00 am on 5/26; Board Retreat this Friday from 8:00 am – 4:00 pm; gave Qcomp student test results and graduation discussion regarding whether to limit # of family members per student and masks wearing.
5. Committee Reports:
 - 5.a. Community Education Advisory Board – Dan participated in training, will be working on Advisory Committee membership/role, focusing on youth classes for summer.
 - 5.b. Recreation Commission – little league starting, city beach opening 6/7 and looking for certified lifeguards.

Adjournment

Motion by Roxanne Skogstad-Ditsch, second by Bruce Raboin to adjourn meeting at 6:14 pm.

Approved Minutes:

District Clerk

Date

Board Chair

Date

Payable Summary
June 21, 2021

Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
201124097	ISD 309	6/3/2021	Track 5/18/21	Track Section 8A True Team Meet Entry Fee on 5/18/21 at Park Rapids		0 \$ (150.00)
	ISD 309	6/3/2021	Track 5/18/21	Track Section 8A True Team Meet Entry Fee on 5/18/21 at Park Rapids		0 \$ (150.00)
201124099	AFSCME Council 65	5/21/2021	20210521ADAFS	Payroll accrual		0 \$ 938.78
	AFSCME Council 65	5/21/2021	20210521ADAFS	Payroll accrual		0 \$ 357.23
	AFSCME Council 65	5/21/2021	20210521ADAFS	Payroll accrual		0 \$ 12.97
	AFSCME Council 65	5/21/2021	20210521ADAFS	Payroll accrual		0 \$ 16.67
	AFSCME Council 65	5/21/2021	20210521ADAFS	Payroll accrual		0 \$ 12.00
	AFSCME Council 65	5/21/2021	20210521ADAFS	Payroll accrual		0 \$ 0.33
201124100	AFT Local #331	5/21/2021	20210521ADDU	Payroll accrual		0 \$ 3,300.77
	AFT Local #331	5/21/2021	20210521ADDU	Payroll accrual		0 \$ 93.66
201124101	ND Child Support Division	5/21/2021	20210521ADCSF	Child Support		0 \$ 276.93
201124102	Para Local #4798	5/21/2021	20210521ADDU	Payroll accrual		0 \$ 772.77
	Para Local #4798	5/21/2021	20210521ADDU	Payroll accrual		0 \$ 16.52
201124103	Range Credit Bureau, Inc.	5/21/2021	20210521ADGAI	Payroll accrual		0 \$ 140.29
201124104	ARROWHEAD LIBRARY SYSTEM	5/20/2021	7502	Library Catalog System	6202100000	\$ 625.00
201124105	CDW Government	5/20/2021	C396169	Watchguard Firebox	6052100109	\$ 417.54
201124106	HAWKINS INC	5/20/2021	4925781	Pool Chemicals	8102100044	\$ 39.26
201124107	Marco Technologies LLC	5/20/2021	INV8734057	Guid Office Cost per Copy	7102100000	\$ 12.27
	Marco Technologies LLC	5/20/2021	INV8734058	FES; Canon 1025N Copier	1302100037	\$ 166.73
201124108	MIDCONTINENT COMMUNICATIONS	5/20/2021	1.24756E+13	Transpor; Internet Service	7602100005	\$ 85.00
201124109	US FOODSERVICE	5/20/2021	4718307	Food for Meal Services	7702100015	\$ 380.01
	US FOODSERVICE	5/20/2021	4718307	Food for Meal Services	7702100015	\$ 62.77
	US FOODSERVICE	5/20/2021	4642775	Food for Meal Services	7702100015	\$ 406.10
	US FOODSERVICE	5/20/2021	4642775	Food for Meal Services	7702100015	\$ 48.04
201124109	US FOODSERVICE	5/20/2021	4718311	Food for Meal Services	7702100015	\$ 648.47
	US FOODSERVICE	5/20/2021	4718311	Food for Meal Services	7702100015	\$ 99.67
	US FOODSERVICE	5/20/2021	4642777	Food for Meal Services	7702100015	\$ 977.64
	US FOODSERVICE	5/20/2021	4642777	Food for Meal Services	7702100015	\$ 118.03
	US FOODSERVICE	5/20/2021	4718313	Pre School and Kindergarten	1302100278	\$ 166.57

Payable Summary
June 21, 2021

Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
				Snacks		
	US FOODSERVICE	5/20/2021	4861369	Food for Meal Services	7702100015	\$ 947.98
	US FOODSERVICE	5/20/2021	4861378	Food for Meal Services	7702100015	\$ 10.00
	US FOODSERVICE	5/20/2021	4924235	Food for Meal Services	7702100015	\$ 772.29
	US FOODSERVICE	5/20/2021	4924235	Food for Meal Services	7702100015	\$ 194.36
	US FOODSERVICE	5/20/2021	4861368	Food for Meal Services	7702100015	\$ 1,291.23
	US FOODSERVICE	5/20/2021	4861368	Food for Meal Services	7702100015	\$ 487.16
	US FOODSERVICE	5/20/2021	4782961	Food for Meal Services	7702100015	\$ 1,022.13
201124110	Anderson, Randy	5/20/2021		Baseball 5/20/2: Baseball V Ump on 5/20/21 vs LBF	0	\$ 85.00
	Anderson, Randy	5/20/2021		Softball 5/21/21 Softball JV Ump on 5/21/21 vs Greenway	0	\$ 45.00
201124111	Fish, Dave	5/20/2021		Softball 5/21/21 Softball JV Ump on 5/21/21 vs Greenway	0	\$ 45.00
201124112	GLUMACK, BABE	5/20/2021		Softball 5/21/21 Softball V Ump on 5/21/21 vs Greenway	0	\$ 80.00
201124113	SIMONS, David	5/20/2021		Baseball 5/20/2: Baseball V Ump on 5/20/21 vs LBF	0	\$ 85.00
	SIMONS, David	5/20/2021		Baseball 5/20/2: Baseball V Ump on 5/20/21 vs LBF	0	\$ 113.85
	SIMONS, David	5/20/2021		Softball 5/21/21 Softball V Ump on 5/21/21 vs Greenway	0	\$ 80.00
	SIMONS, David	5/20/2021		Softball 5/21/21 Softball V Ump on 5/21/21 vs Greenway	0	\$ 113.85
201124114	Makerbot	5/21/2021	91827877	PO 30020000064 - 33.54 S&H	0	\$ 108.44
	Makerbot	5/21/2021	91827877	PO 30020000064 - 33.54 S&H	0	\$ 626.10
201124115	Section 7A	5/21/2021	Golf 5/24/21	Golf Section 7AA Meet Entry Fee (Boys & Girls)	0	\$ 80.00
201124115	Section 7A	5/21/2021	Golf 5/24/21	Golf Section 7AA Meet Entry Fee (Boys & Girls)	0	\$ 200.00
201124116	Annie's Frozen Yogurt	5/25/2021	24959	Stera Sheen Sanitizer	7702100000	\$ 35.00
201124117	Aviben	5/25/2021	18780	403b Third Party Admin Svc	1102100003	\$ 166.93
201124118	COCA-COLA BOTTLING CO	5/25/2021	31091	FHS; Ala Carte Beverages	7702100014	\$ 91.25

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	COCA-COLA BOTTLING CO	5/25/2021	510397	FHS; Ala Carte Beverages	7702100014	\$ 9.25
201124119	CRANDALLS SEPTIC PUMPING	5/25/2021	6650	Portable Toilets (Track/Baseball)	2922100044	\$ 100.00
	CRANDALLS SEPTIC PUMPING	5/25/2021	6651	Portable Toilets (Track/Baseball)	2922100044	\$ 200.00
201124120	FRONTIER	5/25/2021	218-283-5579-0	Monthly Telephone Service	8102100015	\$ 39.24
	FRONTIER	5/25/2021	218-283-4741-0	Monthly Telephone Service	8102100015	\$ 36.11
	FRONTIER	5/25/2021	218-283-3133-1	Monthly Telephone Service	8102100015	\$ 39.24
	FRONTIER	5/25/2021	218-283-2571-0	Monthly Telephone Service	8102100015	\$ 828.53
	FRONTIER	5/25/2021	218-283-2424-1	Monthly Telephone Service	8102100015	\$ 11.75
201124121	Inland Leasing	5/25/2021	59006106	Cafeteria Vending Rental	7702100001	\$ 182.13
201124122	Lucky Luke, LLC	5/25/2021	30204	Payment for PO 1302100229	0	\$ 44.98
201124123	Marco Technologies LLC	5/25/2021	INV8739216	Bus Office Copy Per Copy	1102100005	\$ 26.58
201124124	Marco Technologies LLC	5/25/2021	442908281	Comm Ed; Minolta C458 Copier	5002100000	\$ 295.30
	Marco Technologies LLC	5/25/2021	442907986	Printer in Business Classroom	3002100003	\$ 219.84
	Marco Technologies LLC	5/25/2021	442907671	FHS; B & W Copy Machine 754E	3002100002	\$ 1,675.09
201124125	MEDTOX LABORATORIES	5/25/2021	42021665124	Drug Testing	0	\$ 118.03
201124126	MIDCONTINENT COMMUNICATIONS	5/25/2021	1.91549E+13	Internet for Baseball Field	1102100051	\$ 148.63
	MIDCONTINENT COMMUNICATIONS	5/25/2021	1.91549E+13	Internet for Baseball Field	1102100051	\$ 9.93
201124127	MN ENERGY RESOURCES CORP	5/25/2021	0507263223-00	Natural Gas Services	8102100036	\$ 2,738.39
	MN ENERGY RESOURCES CORP	5/25/2021	0507263223-00	Natural Gas Services	8102100036	\$ 912.80
201124128	MN POWER	5/25/2021	51121	Electricity Bill	8102100037	\$ 17,869.36
201124129	MN TELECOMMUNICATIONS	5/25/2021	7330	Monthly Broadband Services	6052100007	\$ 1,512.50
201124130	NORTH STAR PUBLISHING	5/25/2021	51547	KAPE Thank You Posters	0	\$ 207.80
	NORTH STAR PUBLISHING	5/25/2021	51541	KAPE Graduate Yard Signs	0	\$ 244.50
201124131	NORTHEAST SERVICE COOPERATIVE	5/25/2021	2597	IEA Services	8102100161	\$ 840.00
201124132	PAN O GOLD BAKING CO	5/25/2021	1.00099E+13	Bread for Meal Service	7702100012	\$ 14.28
	PAN O GOLD BAKING CO	5/25/2021	1.00099E+13	Bread for Meal Service	7702100012	\$ 35.00
	PAN O GOLD BAKING CO	5/25/2021	1.00099E+13	Bread for Meal Service	7702100012	\$ 173.20
	PAN O GOLD BAKING CO	5/25/2021	1.00099E+13	Bread for Meal Service	7702100012	\$ 77.28
201124133	Rainy Lake Oil, Inc.	5/25/2021	30748	Bulk oil	7602100038	\$ 797.00
201124134	RATWIK ROSZAK & MALONEY PA	5/25/2021	68815	services	1102100006	\$ 916.50
201124135	ROCHE'S TOWING	5/25/2021	2/8/2618	Towing of Chev Van	0	\$ 80.00

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201124136	SANDSTROM'S INC	5/25/2021	353440	Milk for Meal Service	7702100011	\$ 589.50
	SANDSTROM'S INC	5/25/2021	354481	Milk for Meal Service	7702100011	\$ 398.00
	SANDSTROM'S INC	5/25/2021	354485	Milk for Meal Service	7702100011	\$ 514.00
201124137	SHANNONS INC	5/25/2021	21152	Kitchen Sewer drain clean out and inspection	8102100194	\$ 4,108.50
201124138	SKYWARD INC MN BRANCH	5/25/2021	211910	FY22 Software License	1102100036	\$ 59.50
	SKYWARD INC MN BRANCH	5/25/2021	211910	FY22 Software License	1102100036	\$ 59.50
201124139	Small Town Tech Inc.	5/25/2021	10856	Ubiquiti Items	6052100114	\$ 305.00
201124140	The Sport Shop	5/25/2021	51721	PHY. ED. SUPPLIES	2402100002	\$ 765.76
201124141	TIERNEY BROTHERS INC	5/25/2021	843073	Replacement Pens for SPNL 6000 series	6052100105	\$ 88.98
201124142	US FOODSERVICE	5/25/2021	4782957	Food for Meal Services	7702100015	\$ 582.90
	US FOODSERVICE	5/25/2021	4782957	Food for Meal Services	7702100015	\$ 277.07
201124142	US FOODSERVICE	5/25/2021	5006590	Food for Meal Services	7702100015	\$ 1,444.25
	US FOODSERVICE	5/25/2021	5006590	Food for Meal Services	7702100015	\$ 58.31
	US FOODSERVICE	5/25/2021	5006592	Pre School and Kindergarten Snacks	1302100278	\$ 82.72
	US FOODSERVICE	5/25/2021	4924233	Food for Meal Services	7702100015	\$ 718.78
	US FOODSERVICE	5/25/2021	4924233	Food for Meal Services	7702100015	\$ 158.29
	US FOODSERVICE	5/25/2021	5006582	Food for Meal Services	7702100015	\$ 871.77
	US FOODSERVICE	5/25/2021	5006582	Food for Meal Services	7702100015	\$ 140.36
	US FOODSERVICE	5/25/2021	4924236	Pre School and Kindergarten Snacks	1302100278	\$ 106.07
	US FOODSERVICE	5/25/2021	4924234	Pre School and Kindergarten Snacks	1302100278	\$ 218.92
	US FOODSERVICE	5/25/2021	5068596	Food for Meal Services	7702100015	\$ 899.74
	US FOODSERVICE	5/25/2021	5068596	Food for Meal Services	7702100015	\$ 195.20
201124143	WATER DEPT	5/25/2021	13-014900-00	Arena; Water Usage	8102100062	\$ 564.65
	WATER DEPT	5/25/2021	13-014800-00	FES; Water Usage	8102100062	\$ 1,575.35
	WATER DEPT	5/25/2021	13-014700-00	FHS; Water Usage	8102100062	\$ 1,485.51
	WATER DEPT	5/25/2021	74-006700-00	Water Usage - Garage	8102100062	\$ 52.97
201124144	WESTONE LABORATORIES INC	5/25/2021	21385	Invoices 60710543, 60726997,	0	\$ 330.50
201124145	Hibbing ISD #701	5/26/2021	Track 5/21/21	Track Entry Fee for Hibbing	0	\$ 90.00

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	Hibbing ISD #701	5/26/2021	Track 5/21/21	Tingy Meet Invite on 5/21/21 Track Entry Fee for Hibbing	0	\$ 90.00
				Tingy Meet Invite on 5/21/21		
201124146	US FOODSERVICE	5/26/2021	5068592	Food for Meal Services	7702100015	\$ 466.61
	US FOODSERVICE	5/26/2021	5068592	Food for Meal Services	7702100015	\$ 245.05
	US FOODSERVICE	5/26/2021	5153047	Food for Meal Services	7702100015	\$ 735.83
	US FOODSERVICE	5/26/2021	5153047	Food for Meal Services	7702100015	\$ 36.12
	US FOODSERVICE	5/26/2021	5153052	Food for Meal Services	7702100015	\$ 714.24
	US FOODSERVICE	5/26/2021	5153052	Food for Meal Services	7702100015	\$ 83.49
	US FOODSERVICE	5/26/2021	5153054	Pre School and Kindergarten Snacks	1302100278	\$ 72.72
	US FOODSERVICE	5/26/2021	5153053	Pre School and Kindergarten Snacks	1302100278	\$ 37.86
201124147	American Heart Association	5/28/2021	5/20/2021	FES Kids Heart Challenge	0	\$ 742.49
201124148	Anderson, Randy	5/28/2021	Baseball 5/28/2:	Baseball JV Ump on 5/28/21 vs Cherry	0	\$ 50.00
201124149	Fish, Dave	5/28/2021	Baseball 5/28/2:	Baseball JV Ump on 5/28/21 vs Cherry	0	\$ 50.00
201124150	GLUMACK, BABE	5/28/2021	Baseball 5/28/2:	Baseball V Ump on 5/28/21 vs Cherry	0	\$ 85.00
	GLUMACK, BABE	5/28/2021	Baseball 5/28/2:	Baseball V Ump on 5/28/21 vs Cherry	0	\$ 113.85
201124151	Hibbing ISD #701	5/28/2021	BSwim 3/11/21	Boys Swimming Section 6A Entry Fee 3/11/21	0	\$ 150.00
201124152	MESABI EAST SCHOOLS	5/28/2021	Track 5/27/21	Track IRC Entry Fee on 5/27/21 @ Mesabi East	0	\$ 75.00
	MESABI EAST SCHOOLS	5/28/2021	Track 5/27/21	Track IRC Entry Fee on 5/27/21 @ Mesabi East	0	\$ 75.00
201124153	SIMONS, David	5/28/2021	Baseball 5/28/2:	Baseball V Ump on 5/28/21 vs Cherry	0	\$ 85.00
201124154	THE RIVER GOLF	5/28/2021	Golf 5/5/21	Golf Home Meet Rental Fee of River Golf Course on 5/5/21	0	\$ 855.00
201124155	VIRGINIA GOLF	5/28/2021	Golf 5/19/21	Golf Entry Fee ERC	0	\$ 200.00

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				Championship on 5/19/21 at The Quarry		
201124156	LAMAR COMPANIES	5/28/2021	112446949	Billboard	7902100000	\$ 965.00
	LAMAR COMPANIES	5/28/2021	905123021D	Billboard 5/24-9/13/21	7902100000	\$ 5,325.00
201124157	KGHS-AM	6/2/2021	1145G	Prepay radio ads and Graduation live stream advertising	0	\$ 12,060.00
201124158	KING OF THE ROAD ENTERTAINMENT	6/2/2021	5/28/2021	SOUND SYSTEM/MUSIC FOR GRADUATION	0	\$ 600.00
201124159	Madison National Life	6/2/2021	1444336	June LTD Premium	0	\$ 151.22
	Madison National Life	6/2/2021	1444337	June Life Premium	0	\$ 1,658.70
201124160	NCPERS Group Life Ins.	6/2/2021	1.64913E+11	June 2021 Premium	0	\$ 128.00
201124161	Nicodemus, Rebecca	6/2/2021	Ava & Jamie Joh	Lunch Account Refunds	0	\$ 75.00
201124162	RECREATION COMMISSION	6/2/2021	5132021	Connor Tomczak - Jr High Fee paid to District in error	0	\$ 50.00
201124163	APPLE INC	6/4/2021	AF05402020	iPad 10 PK, 32 GB	6052100108	\$ 2,940.00
201124164	AT & T Mobility	6/4/2021	287297713167X	Bus WI-FI	1102100000	\$ 114.69
	AT & T Mobility	6/4/2021	287297713167X	IT Dir. Phone	1102100000	\$ 49.65
	AT & T Mobility	6/4/2021	287297713167X	Student Hotspots	1102100000	\$ 2,485.25
201124165	BSN SPORTS	6/4/2021	912646388	FES Phy Ed (Schmidt)	1302100349	\$ 375.82
201124166	Education Innovation Partners	6/4/2021	1555	Monthly EIP Billing	6052100002	\$ 206.25
201124167	Hand2mind	6/4/2021	60315336	FES Supplies	1302100354	\$ 44.78
201124168	INTERQUEST DETECTION CANINES	6/4/2021	114NM	May 2022 Canine Detection Services	3002100044	\$ 325.00
201124169	K&K MEYERS INC	6/4/2021	22300	Payment on PO 8102100179 Window Repair at FES	0	\$ 69.99
	K&K MEYERS INC	6/4/2021	533	Lock repair/ Banding	8102100208	\$ 952.00
	K&K MEYERS INC	6/4/2021	22301	Door closures	8102100206	\$ 435.00
201124170	KGHS-AM	6/4/2021	1140012784	School Matters	102100001	\$ 198.00
201124171	KOOCHICHING COUNTY TREASURER	6/4/2021	2021	2022 Solid Waste Fee	0	\$ 3,020.00
	KOOCHICHING COUNTY TREASURER	6/3/2021	2021	2022 Solid Waste Fee	0	\$ (3,020.00)
201124172	LOFFLER	6/4/2021	3716933	HP Black Toner LaserJet M527	0	\$ 279.99
201124173	Lucky Luke, LLC	6/4/2021	32793	FES Library Books	1302100285	\$ 58.69
201124174	Marco Technologies LLC	6/4/2021	443416698	FES; Color Copier and FHS;	3002100004	\$ 157.95

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	Marco Technologies LLC	6/4/2021	443416698	Mailroom Copier FES; Color Copier and FHS; Mailroom Copier	3002100004	\$ 1,151.65
201124175	MCGRAW HILL - School Educ Group I	6/4/2021	1.1763E+11	FES SpEd Materials (Taylor)	1302100346	\$ 2,352.89
201124176	MIDCONTINENT COMMUNICATIONS	6/4/2021	1.51403E+13	ALC Phone & Data	3002100001	\$ 169.22
201124177	MN ENERGY RESOURCES CORP	6/4/2021	0506435793-00	Natural Gas Services	8102100036	\$ 353.87
201124178	OFFICE DEPOT	6/4/2021	1.71453E+11	Toner cartridge for Mr. Grewatz printer. Office shears for JKT	7102100007	\$ 153.70
	OFFICE DEPOT	6/4/2021	1.72481E+11	DVD-R, 4.7 GB	6052100115	\$ 99.98
	OFFICE DEPOT	6/4/2021	1.76287E+11	Supplies	1102100055	\$ 119.68
	OFFICE DEPOT	6/4/2021	1.71453E+12	Office shears for JKT	7102100007	\$ 17.79
	OFFICE DEPOT	6/3/2021	1.71453E+12	Office shears for JKT	7102100007	\$ (17.79)
	OFFICE DEPOT	6/3/2021	1.71453E+11	Toner cartridge for Mr. Grewatz printer. Office shears for JKT	7102100007	\$ (153.70)
	OFFICE DEPOT	6/3/2021	1.72481E+11	DVD-R, 4.7 GB	6052100115	\$ (99.98)
	OFFICE DEPOT	6/3/2021	1.76287E+11	Supplies	1102100055	\$ (119.68)
201124179	PAUL BUNYAN COMMUNICATIONS	6/4/2021	6703700	Monthly Broadband Services	6052100000	\$ 1,200.00
201124180	PEPPER JW & SON INC	6/4/2021	363398263	Payment of PO 2582100006 Combo Blasters	0	\$ 3.95
	PEPPER JW & SON INC	6/4/2021	363396180	Band music to finish the school year for 5/6 Grade Bands	2582100007	\$ 258.00
	PEPPER JW & SON INC	6/4/2021	363394663	Band music to finish the school year for 5/6 Grade Bands	2582100007	\$ 234.99
	PEPPER JW & SON INC	6/4/2021	363411857	Band music to finish the school year for 5/6 Grade Bands	2582100007	\$ 45.00
201124181	ROCHESTER TELECOM SYSTEMS INC	6/4/2021	7752	Long Distance Phone Calls	8102100042	\$ 65.58
	ROCHESTER TELECOM SYSTEMS INC	6/4/2021	7752	Long Distance Phone Calls	8102100042	\$ 65.58
201124182	SKYWARD INC MN BRANCH	6/4/2021	212427	ESIGN Electronic Signature	1102100054	\$ 200.00

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201124183	Stand Up Desk Store	6/4/2021	1762187-IN	Desks	7902100074	\$ 1,239.30
201124184	THE JOURNAL	6/4/2021	43021	Advertising Local Newspaper	1102100019	\$ 309.29
201124185	Thompson, Sara	6/4/2021	43021	KAPE Marketing Consultant	7902100001	\$ 1,250.00
201124186	TUMBLEBOOK LIBRARY	6/4/2021	101498	TumbleBook Library Deluxe Renewal	6052100070	\$ 525.00
201124187	ZIEMBA, BERNIE	6/4/2021	51721	Wood shop lumber G. McDonald	2552100031	\$ 1,000.00
201124188	ERICKSON, DONNA	6/4/2021	6022021	BCBS Reimbursement - Jan-Dec 2021	0	\$ 1,935.20
201124189	KOOCHICHING COUNTY TREASURER	6/4/2021	2021	2022 Solid Waste Fee	0	\$ 1,510.00
201124190	OFFICE DEPOT	6/4/2021	1.71453E+12	Office shears for JKT	7102100007	\$ 17.79
	OFFICE DEPOT	6/4/2021	1.71453E+11	Toner cartridge for Mr. Grewatz printer. Office shears for JKT	7102100007	\$ 76.85
	OFFICE DEPOT	6/4/2021	1.72481E+11	DVD-R, 4.7 GB	6052100115	\$ 99.98
	OFFICE DEPOT	6/4/2021	1.76287E+11	Supplies	1102100055	\$ 119.68
201124191	AFT Local #331	6/4/2021	20210604ADDU	Payroll accrual	0	\$ 3,027.86
	AFT Local #331	6/4/2021	20210604ADDU	Payroll accrual	0	\$ 93.66
201124192	ND Child Support Division	6/4/2021	20210604ADCSF	Child Support	0	\$ 276.93
201124193	Para Local #4798	6/4/2021	20210604ADDU	Payroll accrual	0	\$ 772.77
	Para Local #4798	6/4/2021	20210604ADDU	Payroll accrual	0	\$ 16.52
201124194	Annie's Frozen Yogurt	6/11/2021	24977	Frozen Yogurt	7702100000	\$ 100.00
201124195	AT & T Mobility	6/11/2021	52521	Bus WI-FI	1102100000	\$ 114.69
201124195	AT & T Mobility	6/11/2021	52521	IT Dir. Phone	1102100000	\$ 49.65
	AT & T Mobility	6/11/2021	52521	Student Hotspots	1102100000	\$ 2,522.13
201124196	BEMIDJI BUS LINE	6/11/2021	20420	FES Buses for 5th Grade Duluth Trip	1302100327	\$ 3,500.00
	BEMIDJI BUS LINE	6/11/2021	20420	FES Buses for 5th Grade Duluth Trip	1302100327	\$ 2,500.00
201124197	COCA-COLA BOTTLING CO	6/11/2021	31249	FHS; Ala Carte Beverages	7702100014	\$ 39.25
201124198	CRANDALLS SEPTIC PUMPING	6/11/2021	6692	Portable Toilets (Track/Baseball)	2922100050	\$ 200.00
	CRANDALLS SEPTIC PUMPING	6/11/2021	6693	Portable Toilets Track	2922100050	\$ 200.00
201124199	FRIENDS GARBAGE SERVICE, LLC	6/11/2021	9226799	Garbage Pickups	8102100043	\$ 1,874.34

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201124200	FRONTIER	6/11/2021	60121	Arena Monthly Maint Service	8102100015	\$ 185.96
201124201	MN ENERGY RESOURCES CORP	6/11/2021	60121	Natural Gas Services	8102100036	\$ 1,639.49
	MN ENERGY RESOURCES CORP	6/11/2021	60121	Natural Gas Services	8102100036	\$ 996.12
	MN ENERGY RESOURCES CORP	6/11/2021	60121	Natural Gas Services	8102100036	\$ 332.04
201124202	MN TELECOMMUNICATIONS	6/11/2021	7419	Monthly Broadband Services	6052100007	\$ 1,512.50
201124203	MSHSL	6/11/2021	37492	Basketball Rules Books	2922100048	\$ 19.00
201124204	National Inventors Hall Of Fame	6/11/2021	1814764	Camp Invention Materials	0	\$ 5,200.00
201124205	PAN O GOLD BAKING CO	6/11/2021	1.00099E+13	Bread for Meal Service	7702100012	\$ 39.69
	PAN O GOLD BAKING CO	6/11/2021	1.00099E+13	Bread for Meal Service	7702100012	\$ 70.00
	PAN O GOLD BAKING CO	6/11/2021	1.00099E+13	Bread for Meal Service	7702100012	\$ 56.84
201124206	SANDSTROM'S INC	6/11/2021	355709	Milk for Meal Service	7702100011	\$ 797.50
201124207	SCHOOL HEALTH CORPORATION	6/11/2021	3913994-00	ICE PACKS FOR FHS	7202100005	\$ 58.47
201124208	UNITED TRUCK BODY	6/11/2021	512051	Bus Parts	7602100042	\$ 294.27
201124209	Voyager Sopris Learning	6/11/2021	3766690	FES Literacy PK-5 Training	1302100353	\$ 11,678.70
201124209	Voyager Sopris Learning	6/11/2021	3766691	FES Literacy PK-5 Training	1302100353	\$ 9,000.00
201124210	Anderson, Charles	6/10/2021	Golf 6/13 State	Girls Golf State Meet Meal Money	0	\$ 88.00
	Anderson, Charles	6/10/2021	Golf 6/13 State	Girls Golf State Meet Meal Money	0	\$ 88.00
	Anderson, Charles	6/10/2021	Golf 6/13 State	Girls Golf State Meet Meal Money	0	\$ 88.00
201124211	RIDGES SAND CREEK GOLF	6/10/2021	Golf 6/14/21	State Golf Practice Green Fee	0	\$ 25.00
201124212	THE JOURNAL	6/10/2021	6/3/2021	2 X 5 Ad for 5th Grade Outdoor Education Day	0	\$ 59.90
201124213	SANDSTROM'S INC	6/10/2021	355707	Milk for Meal Service	7702100011	\$ 410.00
201124214	J2M APPAREL CO	6/16/2021	10019	Jersey's	0	\$ 2,290.00
201124215	Meyers, Casey	6/16/2021	6/9/2021	100-2021 GRADUATION MASKS	0	\$ 1,200.00
201124216	St Michael Albertville High School	6/16/2021	Track 6/17/21	State Track Practice fee on	0	\$ 3.00
				6/17/2021		
201124222	ACT FINANCE	6/21/2021	13818	ACT Writing Test	0	\$ 1,593.00
201124223	Aviben	6/21/2021	19161	403b Third Party Admin Svc	1102100003	\$ 166.93
201124224	CITIZENS FOR BACKUS	6/21/2021	60121	Lease	1102100009	\$ 722.60
201124225	COLLEGE BOARD	6/21/2021	EP00039279	2021 AP Calculus Test Fees	7102100008	\$ 172.00

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201124226	DEMCO INC	6/21/2021	6961531	FES Supplies	1302100373	\$ 178.49
201124227	Education Innovation Partners	6/21/2021	1569	Monthly EIP Billing	6052100002	\$ 206.25
201124228	GOMAN, PETER JEROME	6/21/2021	210014	Defensive Driving Instructor	0	\$ 1,257.00
201124229	HILLYARD HUTCHINSON	6/21/2021	604323654	FHS cleaning Supplies	8102100202	\$ 650.04
	HILLYARD HUTCHINSON	6/21/2021	604349432	FES summer wax supplies	8102100195	\$ 2,095.00
201124229	HILLYARD HUTCHINSON	6/21/2021	604349433	Summer floor and gym waxing supplies FHS	8102100196	\$ 10,024.00
	HILLYARD HUTCHINSON	6/21/2021	604354581	FES summer wax supplies	8102100195	\$ 180.00
201124230	HORIZON COMMERCIAL POOL SUPPLI	6/21/2021	210423207-ER	Pool Diving Board	3002100108	\$ 224.04
	HORIZON COMMERCIAL POOL SUPPLI	6/21/2021	210423207-ER	Pool Diving Board	3002100108	\$ 5,996.01
201124231	INTL FALLS CITY OF	6/21/2021	2021-07	Police Liason	1102100021	\$ 5,160.00
201124232	KGHS-AM	6/21/2021	60121	School Matters	102100001	\$ 200.97
201124233	LAKESHORE LEARNING MATERIALS	6/21/2021	2449150621	FES SpEd Supplies (Johnson)	1302100375	\$ 756.00
	LAKESHORE LEARNING MATERIALS	6/21/2021	2449170621	FES FEF (Talmage)	1302100378	\$ 224.96
	LAKESHORE LEARNING MATERIALS	6/21/2021	2449160621	FES FEF (BARON)	1302100380	\$ 246.93
	LAKESHORE LEARNING MATERIALS	6/21/2021	2449130621	FES FEF (Johnson)	1302100381	\$ 1,272.00
	LAKESHORE LEARNING MATERIALS	6/21/2021	2449140621	FES FEF (Auran)	1302100386	\$ 443.48
201124234	Marco Technologies LLC	6/21/2021	445139983	Comm Ed; Minolta C458 Copier	5002100000	\$ 277.17
	Marco Technologies LLC	6/21/2021	445139702	Printer in Business Classroom	3002100003	\$ 167.73
	Marco Technologies LLC	6/21/2021	445139363	FHS; B & W Copy Machine 754E	3002100002	\$ 1,675.09
201124235	MN GRADUATE SERVICES LTD	6/21/2021	30	GRADUATION CAPS AND GOWNS	3002100120	\$ 2,738.00
	MN GRADUATE SERVICES LTD	6/21/2021	64	GRADUATION CAPS AND GOWNS	3002100119	\$ 600.66
201124236	RAINY LAKE MEDICAL CENTER	6/21/2021	3691	OT/PT & Speech Services	1102100008	\$ 5,121.43
	RAINY LAKE MEDICAL CENTER	6/21/2021	3691	OT/PT & Speech Services	1102100008	\$ 1,382.75
	RAINY LAKE MEDICAL CENTER	6/21/2021	3691	OT/PT & Speech Services	1102100008	\$ 5,658.52
201124237	THE JOURNAL	6/21/2021	53121	Advertising Local Newspaper	1102100019	\$ 153.95
201124238	Thompson, Sara	6/21/2021	61521	KAPE Marketing Consultant	7902100001	\$ 2,500.00
201124239	US FOODSERVICE	6/17/2021	5210477	Taco Meat for Ind Ed Class	0	\$ 157.86
	US FOODSERVICE	6/17/2021	5294651	Food for Meal Services	7702100015	\$ 720.03
	US FOODSERVICE	6/17/2021	5294651	Food for Meal Services	7702100015	\$ 124.02
	US FOODSERVICE	6/17/2021	5210470	Food for Meal Services	7702100015	\$ 1,046.66
	US FOODSERVICE	6/17/2021	4802847	Food for Meal Services	7702100015	\$ 41.92
	US FOODSERVICE	6/17/2021	5210467	Food for Meal Services	7702100015	\$ 662.77

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	US FOODSERVICE	6/17/2021	5210467	Food for Meal Services	7702100015	\$ 193.94
201124239	US FOODSERVICE	6/17/2021	5294646	Food for Meal Services	7702100015	\$ 904.62
	US FOODSERVICE	6/17/2021	5294646	Food for Meal Services	7702100015	\$ 166.08
	US FOODSERVICE	6/17/2021	5977461	Food for Meal Services	7702100015	\$ (48.21)
	US FOODSERVICE	6/17/2021	5909233	Food for Meal Services	7702100015	\$ (52.82)
	US FOODSERVICE	6/17/2021	5972372	Food Credit	7702100015	\$ (42.50)
	US FOODSERVICE	6/17/2021	5972454	Food Credit	7702100015	\$ (21.24)
	US FOODSERVICE	6/17/2021	5955298	Food for Meal Services	7702100015	\$ (203.20)
202001439	Aviben	5/21/2021	20210521ADTSA	Payroll accrual	0	\$ 119.23
	Aviben	5/21/2021	20210521ADTSA	Payroll accrual	0	\$ 196.14
	Aviben	5/21/2021	20210521ADTSA	Payroll accrual	0	\$ 1,371.07
	Aviben	5/21/2021	20210521ADTSE	Payroll accrual	0	\$ 3,229.41
	Aviben	5/21/2021	20210521ADTSE	Payroll accrual	0	\$ 46.15
	Aviben	5/21/2021	20210521ADTSF	Payroll accrual	0	\$ 2,427.65
	Aviben	5/21/2021	20210521ADTSG	Payroll accrual	0	\$ 430.77
	Aviben	5/21/2021	20210521ADTSH	Payroll accrual	0	\$ 280.94
	Aviben	5/21/2021	20210521ADTSII	Payroll accrual	0	\$ 791.88
	Aviben	5/21/2021	20210521ADTSM	Payroll accrual	0	\$ 203.61
	Aviben	5/21/2021	20210521ADTSS	Payroll accrual	0	\$ 250.00
	Aviben	5/21/2021	20210521ADTSV	Payroll accrual	0	\$ 2,962.00
	Aviben	5/21/2021	20210521ADTSV	Payroll accrual	0	\$ 65.38
	Aviben	5/21/2021	20210521AFTSA	TSA Benefit	0	\$ 92.30
	Aviben	5/21/2021	20210521AFTSA	TSA Benefit	0	\$ 196.14
	Aviben	5/21/2021	20210521AFTSA	TSA Benefit	0	\$ 272.89
	Aviben	5/21/2021	20210521AFTSE	TSA Benefit	0	\$ 1,328.34
	Aviben	5/21/2021	20210521AFTSE	TSA Benefit	0	\$ 46.15
	Aviben	5/21/2021	20210521AFTSF	TSA Benefit	0	\$ 595.85
	Aviben	5/21/2021	20210521AFTSG	Payroll accrual	0	\$ 111.53
	Aviben	5/21/2021	20210521AFTSH	TSA Benefit	0	\$ 46.15
	Aviben	5/21/2021	20210521AFTSII	TSA Benefits	0	\$ 298.67
	Aviben	5/21/2021	20210521AFTSM	TSA Benefit	0	\$ 182.18
	Aviben	5/21/2021	20210521AFTSS	TSA Benefit	0	\$ 65.38
	Aviben	5/21/2021	20210521AFTSV	TSA Benefit	0	\$ 848.34

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	Aviben	5/21/2021	20210521AFTSV	TSA Benefit		0 \$ 65.38
202001440	Empower Retirement	5/21/2021	20210521ADDEF	Payroll accrual		0 \$ 310.00
	Empower Retirement	5/21/2021	20210521ADDEF	Payroll accrual		0 \$ 20.00
	Empower Retirement	5/21/2021	20210521ADG-4	Payroll accrual		0 \$ 12.17
	Empower Retirement	5/21/2021	20210521ADG-4	Payroll accrual		0 \$ 23.12
202001440	Empower Retirement	5/21/2021	20210521AFDEF	Deferred Comp 457 Benefit		0 \$ 12.17
	Empower Retirement	5/21/2021	20210521AFDEF	Deferred Comp 457 Benefit		0 \$ 23.12
	Empower Retirement	5/21/2021	20210521AFHCS	HCSP		0 \$ 2,761.55
	Empower Retirement	5/21/2021	20210521AFHCS	HCSP		0 \$ 83.84
202001441	Internal Revenue Service	5/21/2021	20210521ADFIC	Payroll accrual		0 \$ 18,734.58
	Internal Revenue Service	5/21/2021	20210521ADFIC	Payroll accrual		0 \$ 586.43
	Internal Revenue Service	5/21/2021	20210521ADFIC	Payroll accrual		0 \$ 747.85
	Internal Revenue Service	5/21/2021	20210521ADFTA	Payroll accrual		0 \$ 385.00
	Internal Revenue Service	5/21/2021	20210521ADFTF	Payroll accrual		0 \$ 73.15
	Internal Revenue Service	5/21/2021	20210521ADFTX	Payroll accrual		0 \$ 22,949.58
	Internal Revenue Service	5/21/2021	20210521ADFTX	Payroll accrual		0 \$ 744.87
	Internal Revenue Service	5/21/2021	20210521ADFTX	Payroll accrual		0 \$ 534.04
	Internal Revenue Service	5/21/2021	20210521ADMC	Payroll accrual		0 \$ 4,381.52
	Internal Revenue Service	5/21/2021	20210521ADMC	Payroll accrual		0 \$ 137.15
	Internal Revenue Service	5/21/2021	20210521ADMC	Payroll accrual		0 \$ 174.91
	Internal Revenue Service	5/21/2021	20210521AFFIC	FICA Benefit		0 \$ 18,734.58
	Internal Revenue Service	5/21/2021	20210521AFFIC	FICA Benefit		0 \$ 586.43
	Internal Revenue Service	5/21/2021	20210521AFFIC	FICA Benefit		0 \$ 747.85
	Internal Revenue Service	5/21/2021	20210521AFMD	Medicare Benefit		0 \$ 4,381.52
	Internal Revenue Service	5/21/2021	20210521AFMD	Medicare Benefit		0 \$ 137.15
	Internal Revenue Service	5/21/2021	20210521AFMD	Medicare Benefit		0 \$ 174.91
202001442	MINNESOTA REVENUE	5/21/2021	20210521ADSIT	Payroll accrual		0 \$ 60.00
	MINNESOTA REVENUE	5/21/2021	20210521ADSIT	Payroll accrual		0 \$ 20.00
	MINNESOTA REVENUE	5/21/2021	20210521ADSIT	Payroll accrual		0 \$ 11,212.65
	MINNESOTA REVENUE	5/21/2021	20210521ADSIT	Payroll accrual		0 \$ 350.92
	MINNESOTA REVENUE	5/21/2021	20210521ADSIT	Payroll accrual		0 \$ 298.65
	MINNESOTA REVENUE	5/21/2021	20210521ADSIT	Payroll accrual		0 \$ 69.97
202001443	MN Teachers Retirement Associator	5/21/2021	20210521ADTR	Payroll accrual		0 \$ 14,859.22

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	MN Teachers Retirement Associator	5/21/2021	20210521ADTR/	Payroll accrual	0	\$ 560.78
	MN Teachers Retirement Associator	5/21/2021	20210521ADTR/	Payroll accrual	0	\$ 25.36
	MN Teachers Retirement Associator	5/21/2021	20210521AFTRA	TRA Benefit	0	\$ 16,107.33
	MN Teachers Retirement Associator	5/21/2021	20210521AFTRA	TRA Benefit	0	\$ 607.88
	MN Teachers Retirement Associator	5/21/2021	20210521AFTRA	TRA Benefit	0	\$ 27.49
202001444	Public Employees Retirement Associ	5/21/2021	20210521ADDCI	Payroll accrual	0	\$ 30.00
	Public Employees Retirement Associ	5/21/2021	20210521ADPEF	Payroll accrual	0	\$ 7,163.39
202001444	Public Employees Retirement Associ	5/21/2021	20210521ADPEF	Payroll accrual	0	\$ 139.75
	Public Employees Retirement Associ	5/21/2021	20210521ADPEF	Payroll accrual	0	\$ 802.25
	Public Employees Retirement Associ	5/21/2021	20210521ADPEF	Payroll accrual	0	\$ 4.55
	Public Employees Retirement Associ	5/21/2021	20210521AFDCF	DCP Benefit	0	\$ 30.00
	Public Employees Retirement Associ	5/21/2021	20210521AFPER	PERA Benefit	0	\$ 8,265.37
	Public Employees Retirement Associ	5/21/2021	20210521AFPER	PERA Benefit	0	\$ 161.26
	Public Employees Retirement Associ	5/21/2021	20210521AFPER	PERA Benefit	0	\$ 925.67
	Public Employees Retirement Associ	5/21/2021	20210521AFPER	Payroll accrual	0	\$ 5.25
202001445	Further	5/26/2021	39798655	Med/Dep Reimbursements	0	\$ 897.90
202001446	Further	5/26/2021	39823141	Med/Dep Reimbursements	0	\$ 4,370.43
202001447	Further	5/26/2021	39814776	Med/Dep Reimbursements	0	\$ 1,048.89
202001448	Further	5/26/2021	39806192	Med/Dep Reimbursements	0	\$ 811.36
202001449	Further	5/26/2021	15698763	May 2021 Participant Fee	0	\$ 237.80
202001450	DELTA DENTAL	5/26/2021	694750	JUNE PREMIUMS 2021	0	\$ 4,289.66
	DELTA DENTAL	5/26/2021	694750	JUNE PREMIUMS 2021	0	\$ 1,940.66
202001451	Internal Revenue Service	5/7/2021	20210507BDFIC/	Payroll accrual	0	\$ (129.07)
	Internal Revenue Service	5/7/2021	20210507BDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	5/7/2021	20210507BDMD	Payroll accrual	0	\$ (30.19)
	Internal Revenue Service	5/7/2021	20210507BFFIC/	FICA Benefit	0	\$ (129.07)
	Internal Revenue Service	5/7/2021	20210507BFMD	Medicare Benefit	0	\$ (30.19)
202001452	MINNESOTA REVENUE	5/7/2021	20210507BDSITI	Payroll accrual	0	\$ -
202001454	Internal Revenue Service	6/3/2021	20210603ADFIC/	Payroll accrual	0	\$ 14,443.04
	Internal Revenue Service	6/3/2021	20210603ADFTA	Payroll accrual	0	\$ 120.00
	Internal Revenue Service	6/3/2021	20210603ADFTX	Payroll accrual	0	\$ 14,410.26
	Internal Revenue Service	6/3/2021	20210603ADMC	Payroll accrual	0	\$ 3,377.81
	Internal Revenue Service	6/3/2021	20210603AFFIC/	FICA Benefit	0	\$ 14,443.04

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Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
	Internal Revenue Service	6/3/2021	20210603AFMD	Medicare Benefit		0 \$ 3,377.81
202001455	MINNESOTA REVENUE	6/3/2021	20210603ADSIT	Payroll accrual		0 \$ 10.00
	MINNESOTA REVENUE	6/3/2021	20210603ADSIT	Payroll accrual		0 \$ 7,651.90
202001456	MN Teachers Retirement Associator	6/3/2021	20210603ADTR	Payroll accrual		0 \$ 17,325.00
	MN Teachers Retirement Associator	6/3/2021	20210603AFTRA	TRA Benefit		0 \$ 18,780.30
202001459	Aviben	6/4/2021	20210604ADTSA	Payroll accrual		0 \$ 119.23
	Aviben	6/4/2021	20210604ADTSA	Payroll accrual		0 \$ 196.14
	Aviben	6/4/2021	20210604ADTSA	Payroll accrual		0 \$ 446.07
	Aviben	6/4/2021	20210604ADTSE	Payroll accrual		0 \$ 3,133.16
	Aviben	6/4/2021	20210604ADTSE	Payroll accrual		0 \$ 46.15
	Aviben	6/4/2021	20210604ADTSF	Payroll accrual		0 \$ 2,342.65
	Aviben	6/4/2021	20210604ADTSG	Payroll accrual		0 \$ 430.77
	Aviben	6/4/2021	20210604ADTSH	Payroll accrual		0 \$ 280.94
	Aviben	6/4/2021	20210604ADTSH	Payroll accrual		0 \$ 891.82
	Aviben	6/4/2021	20210604ADTSM	Payroll accrual		0 \$ 203.63
	Aviben	6/4/2021	20210604ADTSS	Payroll accrual		0 \$ 250.00
	Aviben	6/4/2021	20210604ADTSV	Payroll accrual		0 \$ 2,962.00
	Aviben	6/4/2021	20210604ADTSV	Payroll accrual		0 \$ 65.38
	Aviben	6/4/2021	20210604AFTSA	TSA Benefit		0 \$ 92.30
	Aviben	6/4/2021	20210604AFTSA	TSA Benefit		0 \$ 196.14
	Aviben	6/4/2021	20210604AFTSA	TSA Benefit		0 \$ 212.89
	Aviben	6/4/2021	20210604AFTSE	TSA Benefit		0 \$ 1,282.20
	Aviben	6/4/2021	20210604AFTSE	TSA Benefit		0 \$ 46.15
	Aviben	6/4/2021	20210604AFTSF	TSA Benefit		0 \$ 510.85
	Aviben	6/4/2021	20210604AFTSG	Payroll accrual		0 \$ 111.53
	Aviben	6/4/2021	20210604AFTSH	TSA Benefit		0 \$ 46.15
	Aviben	6/4/2021	20210604AFTSII	TSA Benefits		0 \$ 344.89
	Aviben	6/4/2021	20210604AFTSM	TSA Benefit		0 \$ 182.22
	Aviben	6/4/2021	20210604AFTSS	TSA Benefit		0 \$ 65.38
	Aviben	6/4/2021	20210604AFTSV	TSA Benefit		0 \$ 848.34
	Aviben	6/4/2021	20210604AFTSV	TSA Benefit		0 \$ 65.38
202001460	Empower Retirement	6/4/2021	20210604ADDEI	Payroll accrual		0 \$ 310.00
	Empower Retirement	6/4/2021	20210604ADDEI	Payroll accrual		0 \$ 20.00

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	Empower Retirement	6/4/2021	20210604ADG-4	Payroll accrual	0	\$ 12.17
	Empower Retirement	6/4/2021	20210604ADG-4	Payroll accrual	0	\$ 23.12
	Empower Retirement	6/4/2021	20210604AFDEF	Deferred Comp 457 Benefit	0	\$ 12.17
	Empower Retirement	6/4/2021	20210604AFDEF	Deferred Comp 457 Benefit	0	\$ 23.12
	Empower Retirement	6/4/2021	20210604AFHCS	HCSP	0	\$ 2,761.55
	Empower Retirement	6/4/2021	20210604AFHCS	HCSP	0	\$ 83.84
202001461	Internal Revenue Service	6/4/2021	20210604ADFC	Payroll accrual	0	\$ 17,475.09
	Internal Revenue Service	6/4/2021	20210604ADFC	Payroll accrual	0	\$ 591.32
	Internal Revenue Service	6/4/2021	20210604ADFC	Payroll accrual	0	\$ 741.62
	Internal Revenue Service	6/4/2021	20210604ADFT	Payroll accrual	0	\$ 385.00
	Internal Revenue Service	6/4/2021	20210604ADFTF	Payroll accrual	0	\$ 120.18
	Internal Revenue Service	6/4/2021	20210604ADFTX	Payroll accrual	0	\$ 21,721.71
	Internal Revenue Service	6/4/2021	20210604ADFTX	Payroll accrual	0	\$ 739.64
	Internal Revenue Service	6/4/2021	20210604ADFTX	Payroll accrual	0	\$ 521.63
	Internal Revenue Service	6/4/2021	20210604ADMC	Payroll accrual	0	\$ 4,086.91
	Internal Revenue Service	6/4/2021	20210604ADMC	Payroll accrual	0	\$ 138.30
	Internal Revenue Service	6/4/2021	20210604ADMC	Payroll accrual	0	\$ 173.45
	Internal Revenue Service	6/4/2021	20210604AFFIC	FICA Benefit	0	\$ 17,475.09
	Internal Revenue Service	6/4/2021	20210604AFFIC	FICA Benefit	0	\$ 591.32
	Internal Revenue Service	6/4/2021	20210604AFFIC	FICA Benefit	0	\$ 741.62
	Internal Revenue Service	6/4/2021	20210604AFMD	Medicare Benefit	0	\$ 4,086.91
	Internal Revenue Service	6/4/2021	20210604AFMD	Medicare Benefit	0	\$ 138.30
	Internal Revenue Service	6/4/2021	20210604AFMD	Medicare Benefit	0	\$ 173.45
202001462	MINNESOTA REVENUE	6/4/2021	20210604ADSIT	Payroll accrual	0	\$ 60.00
	MINNESOTA REVENUE	6/4/2021	20210604ADSIT	Payroll accrual	0	\$ 20.00
	MINNESOTA REVENUE	6/4/2021	20210604ADSIT	Payroll accrual	0	\$ 10,530.64
	MINNESOTA REVENUE	6/4/2021	20210604ADSIT	Payroll accrual	0	\$ 347.59
	MINNESOTA REVENUE	6/4/2021	20210604ADSIT	Payroll accrual	0	\$ 289.54
	MINNESOTA REVENUE	6/4/2021	20210604ADSIT	Payroll accrual	0	\$ 68.59
202001463	MN Teachers Retirement Associator	6/4/2021	20210604ADTR	Payroll accrual	0	\$ 13,809.88
	MN Teachers Retirement Associator	6/4/2021	20210604ADTR	Payroll accrual	0	\$ 557.31
	MN Teachers Retirement Associator	6/4/2021	20210604ADTR	Payroll accrual	0	\$ 33.47
	MN Teachers Retirement Associator	6/4/2021	20210604AFTRA	TRA Benefit	0	\$ 14,969.88

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	MN Teachers Retirement Associator	6/4/2021	20210604AFTRA	TRA Benefit		0 \$ 604.12
	MN Teachers Retirement Associator	6/4/2021	20210604AFTRA	TRA Benefit		0 \$ 36.29
202001464	Public Employees Retirement Associator	6/4/2021	20210604ADDCI	Payroll accrual		0 \$ 30.00
	Public Employees Retirement Associator	6/4/2021	20210604ADPEF	Payroll accrual		0 \$ 6,757.46
	Public Employees Retirement Associator	6/4/2021	20210604ADPEF	Payroll accrual		0 \$ 141.41
	Public Employees Retirement Associator	6/4/2021	20210604ADPEF	Payroll accrual		0 \$ 788.77
	Public Employees Retirement Associator	6/4/2021	20210604ADPEF	Payroll accrual		0 \$ -
	Public Employees Retirement Associator	6/4/2021	20210604AFDCF	DCP Benefit		0 \$ 30.00
202001464	Public Employees Retirement Associator	6/4/2021	20210604AFPER	PERA Benefit		0 \$ 7,797.11
	Public Employees Retirement Associator	6/4/2021	20210604AFPER	PERA Benefit		0 \$ 163.15
	Public Employees Retirement Associator	6/4/2021	20210604AFPER	PERA Benefit		0 \$ 910.13
	Public Employees Retirement Associator	6/4/2021	20210604AFPER	Payroll accrual		0 \$ -
202001465	Internal Revenue Service	6/10/2021	20210610ADFIC	Payroll accrual		0 \$ 347.20
	Internal Revenue Service	6/10/2021	20210610ADFTA	Payroll accrual		0 \$ 50.00
	Internal Revenue Service	6/10/2021	20210610ADFTX	Payroll accrual		0 \$ -
	Internal Revenue Service	6/10/2021	20210610ADMC	Payroll accrual		0 \$ 81.20
	Internal Revenue Service	6/10/2021	20210610AFFIC	FICA Benefit		0 \$ 347.20
	Internal Revenue Service	6/10/2021	20210610AFMD	Medicare Benefit		0 \$ 81.20
202001466	MINNESOTA REVENUE	6/10/2021	20210610ADSIT	Payroll accrual		0 \$ -
202001467	MN Teachers Retirement Associator	6/10/2021	20210610ADTRA	Payroll accrual		0 \$ 420.00
	MN Teachers Retirement Associator	6/10/2021	20210610AFTRA	TRA Benefit		0 \$ 455.28
202001468	Internal Revenue Service	5/21/2021	20210521BDFIC	Payroll accrual		0 \$ (93.38)
	Internal Revenue Service	5/21/2021	20210521BDFTX	Payroll accrual		0 \$ -
	Internal Revenue Service	5/21/2021	20210521BDMD	Payroll accrual		0 \$ (21.84)
	Internal Revenue Service	5/21/2021	20210521BFFIC	FICA Benefit		0 \$ (93.38)
	Internal Revenue Service	5/21/2021	20210521BFMD	Medicare Benefit		0 \$ (21.84)
202001469	MINNESOTA REVENUE	5/21/2021	20210521BDSIT	Payroll accrual		0 \$ -
202001470-	BMO	6/3/2021		See C/C Transaction Report		\$ 26,285.12
202001589						
202121210	Boe, Angel	5/25/2021	43021	April Mileage		0 \$ 21.56
202121211	Kalstad, Kaitlyn	5/25/2021	52121	Mileage I. Falls to Hibbing (Round Trip)		0 \$ 117.04
202121212	Slatinski, BethAnne	5/25/2021	ERIN20210525A	5/24/2021 Cell Phone		0 \$ 360.00

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Reimbursement						
202121213	Christianson, Ginger	6/4/2021	43021	April Mileage	0 \$	38.86
202121214	Peterson, Paul	6/4/2021	43021	April Mileage	0 \$	17.92
202121215	Rousseau, Abby	6/4/2021	43021	April Mileage	0 \$	9.52
202121216	Wenberg-Anderson, Jennifer	6/4/2021	43021	April Mileage	0 \$	16.13
202121217	Hendrickson, Sheryl	6/16/2021	Track 6/13/21	Track State Meet Meal Money 6/13-6/18 2021	0 \$	240.00
202121218	Boe, Angel	6/21/2021	52721	May Mileage Reimbursement	0 \$	15.68
202121219	Christianson, Ginger	6/21/2021	52821	May Mileage Reimbursement	0 \$	52.14
202121220	Everson, Timothy	6/21/2021	63021	Cell Phone Reimbursement	0 \$	433.41
202121221	Foss, Brittany	6/21/2021	60321	May Mileage Reimbursement	0 \$	5.32
202121222	Glowack, Marc	6/21/2021	63021	Cell Phone Reimbursement	0 \$	450.00
202121223	Hendrickson, Sheryl	6/21/2021	30921	Mileage Reimbursement	0 \$	36.96
202121224	Holt, Thomas	6/21/2021	63021	Cell Phone Reimbursement	0 \$	450.00
202121225	Leseman, Stacey	6/21/2021	52821	May Mileage Reimbursement	0 \$	42.56
202121226	Mankus, Linda	6/21/2021	60221	May Mileage Reimbursement	0 \$	10.08
202121227	Peterson, Paul	6/21/2021	61321	May Mileage Reimbursement	0 \$	19.04
202121228	Rousseau, Abby	6/21/2021	52821	May Mileage Reimbursement	0 \$	9.80
202121229	Scholler, Angela	6/21/2021	60321	May Mileage Reimbursement	0 \$	29.12
202121230	Tate, Melissa	6/21/2021	63021	Cell Phone Reimbursement	0 \$	450.00
202121231	Wenberg-Anderson, Jennifer	6/21/2021	60321	May Mileage Reimbursement	0 \$	16.13
202121232	Wilson, June	6/21/2021	60321	May Mileage Reimbursement	0 \$	24.64
TOTAL						\$ 659,780.18

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX8319	05/21/2021	7466	HUMBELAU002	Humbert Laurie A	Famous Daves Duluth (#, Duluth,	FAMOUS D000	06/01/2021		Invoiced	A	497.00
	2					Missy's C/C00000	06/03/2021	497.00			
	05/21/2021	7467	HUMBELAU002	Humbert Laurie A	Dominos 7387, 218-324-0367, MN,	DOMINO'S000	06/01/2021		Invoiced	A	221.76
	2					Missy's C/C00001	06/03/2021	221.76			
	05/20/2021	7464	HUMBELAU002	Humbert Laurie A	Dominos 1986, 218-324-0367, MN,	DOMINO'S000	06/01/2021		Invoiced	A	228.25
	2	FES 5th Grade Trip			1302100369	Missy's C/C00002	06/03/2021	228.25			
	05/20/2021	7465	HUMBELAU002	Humbert Laurie A	Holiday Stations 0327, Duluth,	HOLIDAY 003	06/01/2021		Invoiced	A	7.98
	2	FES 5th Grade Trip			1302100366	Missy's C/C00003	06/03/2021	7.98			
	05/19/2021	7456	HUMBELAU002	Humbert Laurie A	Buffalo Wild Wings 025, Duluth,	BUFFALO 000	06/01/2021		Invoiced	A	201.06
	2					Missy's C/C00004	06/03/2021	201.06			
	05/19/2021	7457	HUMBELAU002	Humbert Laurie A	Buffalo Wild Wings 025, Duluth,	BUFFALO 000	06/01/2021		Invoiced	A	199.31
	2					Missy's C/C00004	06/03/2021	199.31			
	05/19/2021	7458	HUMBELAU002	Humbert Laurie A	Buffalo Wild Wings 025, Duluth,	BUFFALO 000	06/01/2021		Invoiced	A	170.17
	2					Missy's C/C00004	06/03/2021	170.17			
	05/19/2021	7459	HUMBELAU002	Humbert Laurie A	0041-Old Chicago, Duluth, MN, 5	OLD CHIC000	06/01/2021		Invoiced	A	590.45
	2	FES 5th Grade Trip			1302100370	Missy's C/C00005	06/03/2021	590.45			
	05/19/2021	7460	HUMBELAU002	Humbert Laurie A	Great Lakes Aquarium, Duluth, M	GREAT LA001	06/01/2021		Invoiced	A	220.00
	2					Missy's C/C00006	06/03/2021	220.00			
	05/19/2021	7461	HUMBELAU002	Humbert Laurie A	Holiday Stations 0327, Duluth,	HOLIDAY 003	06/01/2021		Invoiced	A	36.26
	2	FES 5th Grade Trip			1302100365	Missy's C/C00007	06/03/2021	36.26			
	05/19/2021	7462	HUMBELAU002	Humbert Laurie A	Burger King #3037 Q07, Duluth,	BURGER K000	06/01/2021		Invoiced	A	230.39
	2					Missy's C/C00008	06/03/2021	230.39			
	05/19/2021	7463	HUMBELAU002	Humbert Laurie A	Holiday Stations 0327, Duluth,	HOLIDAY 003	06/01/2021		Invoiced	A	40.20
	2	FES 5th Grade Trip			1302100367	Missy's C/C00009	06/03/2021	40.20			
					12 transaction(s) for XXXXXXXXXXXX8319. Total Amount ==>						2,642.83
XXXXXXXXXXXX8327	05/24/2021	7472	HEISSVIC000	Heiss Victoria L	Borderbar, Intl Falls, MN, 5664	BORDER B002	06/01/2021		Invoiced	A	184.17
	2	9 Large pizzas from Border Bar Tom Vollom's An			3002100115	Tim's C/C00000	06/03/2021	158.26			
	3	Tip for delivery			3002100115	Tim's C/C00000	06/03/2021	25.91			
	05/06/2021	7471	HEISSVIC000	Heiss Victoria L	Subway 11225, International, MN	SUBWAY 000	06/01/2021		Invoiced	A	172.56
	2	Subway order, 4 Classic Combo Platter PBIS Tea			3002100111	Tim's C/C00001	06/03/2021	172.56			
	05/04/2021	7470	HEISSVIC000	Heiss Victoria L	Myp Lakescountycoopera, 218-739		06/01/2021		Invoiced	A	75.00
	2	PDT approved Lakes Country Service Cooperative			3002100110	Tim's C/C00002	06/03/2021	75.00			
					3 transaction(s) for XXXXXXXXXXXX8327. Total Amount ==>						431.73
XXXXXXXXXXXX8335	05/26/2021	7477	SteelEug000	Steele Eugene L	United Truck Body Co, Hermantow	UNITED T000	06/01/2021		Invoiced	A	102.97
	2	blanket p.o. for united truck body			7602100042	Gene's C/C00000	06/03/2021	102.97			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX8335	continued...										
	05/20/2021	7476	SteelEug000	Steele Eugene L	Oreilly Auto Parts 39, Internat	O'REILLY000	06/01/2021		Invoiced	A	33.00
	2	Blanket for bus garage			7602100031	Gene's C/C00001	06/03/2021	33.00			
	05/17/2021	7475	SteelEug000	Steele Eugene L	United Truck Body Co, Hermantow	UNITED T000	06/01/2021		Invoiced	A	92.20
	2	blanket p.o. for united truck body			7602100042	Gene's C/C00002	06/03/2021	92.20			
	05/13/2021	7474	SteelEug000	Steele Eugene L	Figgins Truck Repair, Grand Rap	FIGGINS 000	06/01/2021		Invoiced	A	383.00
	2	School Bus alignment			7602100043	Gene's C/C00003	06/03/2021	383.00			
	05/11/2021	7473	SteelEug000	Steele Eugene L	Napa Falls Suply 00229, Interna	NAPA FAL000	06/01/2021		Invoiced	A	29.40
	2	Misc. transportation parts			7602100027	Gene's C/C00004	06/03/2021	29.40			
					5 transaction(s) for XXXXXXXXXXXX8335. Total Amount ==>						640.57
XXXXXXXXXXXX7362	05/27/2021	7485			Ferrellgas L P, 800-8747699, MO	FERRELLG000	06/01/2021		Invoiced	A	94.27
	2	Zamboni Propane			8102100142	Stacy's C/C00000	06/03/2021	94.27			
	05/21/2021	7483			Usps Po 2647200549, Intl Falls,	POSTMAST000	06/01/2021		Invoiced	A	19.80
	1					Stacy's C/C00001	06/03/2021	19.80			
	05/21/2021	7484			Cts Frontier Onlinepay, 800-921	FRONTIER000	06/01/2021		Invoiced	A	185.96
	2	Arena Phone Service			8102100015	Stacy's C/C00002	06/03/2021	185.96			
	05/17/2021	7482			Ken K Thompson Jeweler, Bemidji		06/01/2021		Invoiced	A	270.00
	2	Teacher Tenure Plaque's			0102100002	Stacy's C/C00003	06/03/2021	270.00			
	05/12/2021	7481			Bju Press Education Gr, 8642425	BJU PRES000	06/01/2021		Invoiced	A	50.00
	2	Homeschool Standardized Test			1102100052	Stacy's C/C00004	06/03/2021	50.00			
	05/05/2021	7479			Paul Bunyan Communicat, 2184441	PAUL BUN000	06/01/2021		Invoiced	A	1,200.00
	2	36 Month Contract for 1000Mbps, Midnight-4pm/5			6052100000	Stacy's C/C00005	06/03/2021	1,200.00			
	05/05/2021	7480			Amzn Mktp Us, Amzn.Com/Bill, WA	AMAZON B000	06/01/2021		Invoiced	A	-175.00
	1	Returned Michelle's MICR Toner				Stacy's C/C00006	06/03/2021	-175.00			
	05/03/2021	7478			Amzn Mktp US Ie08381d3, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	90.82
	2	Amazon Basics File Folders, Letter Size, 1/3 C			1102100050	Stacy's C/C00007	06/03/2021	33.96			
	3	Pentel R.S.V.P. Ballpoint Stick Pens (BK90ASW2			1102100050	Stacy's C/C00007	06/03/2021	10.88			
	4	Blue Summit Supplies 2 Inch Manila File Jacket			1102100050	Stacy's C/C00007	06/03/2021	45.98			
	04/29/2021	7486			Midco, 800-888-1300, MN, 55435,	MIDCONTI000	06/01/2021		Invoiced	A	85.00
	2	Internet Service for Bus Garage			7602100005	Stacy's C/C00008	06/03/2021	85.00			
					9 transaction(s) for XXXXXXXXXXXX7362. Total Amount ==>						1,820.85
XXXXXXXXXXXX7132	04/30/2021	7511	ANDERJER000	Anderson Jeremy R	Oreilly Auto Parts 39, Internat	O'REILLY000	06/01/2021		Invoiced	A	10.99
	2	Misc. Transportation parts			7602100026	Jeremy's C/C00000	06/03/2021	10.99			
	04/29/2021	7510	ANDERJER000	Anderson Jeremy R	Oreilly Auto Parts 39, Internat	O'REILLY000	06/01/2021		Invoiced	A	240.27
	1	Hub or DC pickup for van p.o #7602100041				Jeremy's C/C00001	06/03/2021	240.27			
					2 transaction(s) for XXXXXXXXXXXX7132. Total Amount ==>						251.26

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX5747	05/24/2021	7454	GROVEKEV000	Grover Kevin K	Coffee Landing Cafe -, Internat	COFFEE L000	06/01/2021		Invoiced	A	49.80
	1	school board retreat - coffee and rolls				Kevin's C/C00000	06/03/2021	49.80			
	05/24/2021	7455	GROVEKEV000	Grover Kevin K	Sammys Pizza & Restaur, Interna	SAMMY'S 000	06/01/2021		Invoiced	A	154.13
	1	School board retreat - lunch for board and adm				Kevin's C/C00001	06/03/2021	154.13			
											2 transaction(s) for XXXXXXXXXXXX5747. Total Amount ==>>
											203.93
XXXXXXXXXXXX7648	05/21/2021	7527	SLATIBET000	Slatinski BethAnne K	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	48.84
	2	Coalition Refreshments			7902100086	Beth's C/C00000	06/03/2021	48.84			
	05/20/2021	7526	SLATIBET000	Slatinski BethAnne K	Battalion Distributing, Intl Fa	BATTALIO000	06/01/2021		Invoiced	A	63.00
	2	Coalition Refeshments			7902100085	Beth's C/C00001	06/03/2021	63.00			
	05/18/2021	7525	SLATIBET000	Slatinski BethAnne K	County Mkt. #574, International	COUNTY M000	06/01/2021		Invoiced	A	19.49
	2	Coalition Refreshments (12g)			7902100084	Beth's C/C00002	06/03/2021	19.49			
	05/17/2021	7524	SLATIBET000	Slatinski BethAnne K	Amazon.Com 211ne82t0 A, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	239.87
	8	Folgers Classic Roast Medium Roast Coffee, 72			7902100075	Beth's C/C00003	06/03/2021	37.51			
	9	TWO RIVERS COFFEE Pods Compatible with 2.0 Keu			7902100075	Beth's C/C00003	06/03/2021	42.39			
	10	Big and Tall Office Chair 400lbs Cheap Desk Ch			7902100075	Beth's C/C00003	06/03/2021	159.97			
	05/13/2021	7521	SLATIBET000	Slatinski BethAnne K	Subway 11225, International, MN	SUBWAY 000	06/01/2021		Invoiced	A	70.60
	2	Youth Group Activities (Community Clean Up) 12			7902100081	Beth's C/C00004	06/03/2021	70.60			
	05/13/2021	7522	SLATIBET000	Slatinski BethAnne K	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	28.90
	2	Youth Group Activities (12i) Community Clean U			7902100083	Beth's C/C00005	06/03/2021	28.90			
	05/13/2021	7523	SLATIBET000	Slatinski BethAnne K	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	2.98
	2	Youth Group Activities (12i) (Community Clean			7902100082	Beth's C/C00006	06/03/2021	2.98			
	05/12/2021	7520	SLATIBET000	Slatinski BethAnne K	Quality Logo Products, 86631256	QUALITY 000	06/01/2021		Invoiced	A	555.02
	2	PCN 12a (Canvas Bags)			7902100080	Beth's C/C00007	06/03/2021	555.02			
	05/11/2021	7513	SLATIBET000	Slatinski BethAnne K	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	25.31
	2	Youth Group Activities (Senior Good bye and Co			7902100077	Beth's C/C00008	06/03/2021	25.31			
	05/11/2021	7514	SLATIBET000	Slatinski BethAnne K	Cantilever Bridge Dist, Ranier,	CANTILEV000	06/01/2021		Invoiced	A	25.00
	2	Youth Group Activities (12i) (Senior Good bye)			7902100079	Beth's C/C00009	06/03/2021	25.00			
	05/11/2021	7515	SLATIBET000	Slatinski BethAnne K	Cantilever Bridge Dist, Ranier,	CANTILEV000	06/01/2021		Invoiced	A	25.00
	2	Youth Group Activities (12i) (Senior Good bye)			7902100079	Beth's C/C00010	06/03/2021	25.00			
	05/11/2021	7516	SLATIBET000	Slatinski BethAnne K	County Mkt. #574, International	COUNTY M000	06/01/2021		Invoiced	A	22.83
	2	Youth Group Activities (12i) (Senior Good bye			7902100078	Beth's C/C00011	06/03/2021	22.83			
	05/11/2021	7517	SLATIBET000	Slatinski BethAnne K	Cantilever Bridge Dist, Ranier,	CANTILEV000	06/01/2021		Invoiced	A	25.00
	2	Youth Group Activities (12i) (Senior Good bye)			7902100079	Beth's C/C00012	06/03/2021	25.00			
	05/11/2021	7518	SLATIBET000	Slatinski BethAnne K	Cantilever Bridge Dist, Ranier,	CANTILEV000	06/01/2021		Invoiced	A	25.00
	2	Youth Group Activities (12i) (Senior Good bye)			7902100079	Beth's C/C00013	06/03/2021	25.00			
	05/11/2021	7519	SLATIBET000	Slatinski BethAnne K	Cantilever Bridge Dist, Ranier,	CANTILEV000	06/01/2021		Invoiced	A	25.00
	2	Youth Group Activities (12i) (Senior Good bye)			7902100079	Beth's C/C00014	06/03/2021	25.00			

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	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX7648	continued...										
	05/10/2021	7512	SLATIBET000	Slatinski BethAnne K	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	06/01/2021		Invoiced	A	32.00
	2	Youth Group Activity (Senior Good bye) 12i			7902100076	Beth's C/C00015	06/03/2021	32.00			
	04/30/2021	7531	SLATIBET000	Slatinski BethAnne K	Dominos 7380, 218-324-0367, MN,	DOMINO'S000	06/01/2021		Invoiced	A	37.87
	1					Beth's C/C00016	06/03/2021	37.87			
	04/29/2021	7530	SLATIBET000	Slatinski BethAnne K	Dairy Queen #11342, Intl Falls,	DAIRY QU000	06/01/2021		Invoiced	A	100.00
	2	Youth Group Activities (Gift Cards for prizes)			7902100072	Beth's C/C00017	06/03/2021	100.00			
	04/28/2021	7528	SLATIBET000	Slatinski BethAnne K	Baden Sports Inc, 253-925-0500,	BADEN SP000	06/01/2021		Invoiced	A	378.00
	2	Coalition Directed Activities (Supporting Alco			7902100070	Beth's C/C00018	06/03/2021	378.00			
	04/28/2021	7529	SLATIBET000	Slatinski BethAnne K	Amzn Mktp US 3y2xy7qc3, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	1,509.92
	2	Callaway 300 Pro Slope Laser Golf Rangefinder			7902100067	Beth's C/C00019	06/03/2021	1,199.94			
	3	BEAU JARDIN Folding Wagon Cart 300 Pound Capac			7902100067	Beth's C/C00019	06/03/2021	309.98			
	20 transaction(s) for XXXXXXXXXXXX7648. Total Amount ==>										3,259.63
XXXXXXXXXXXX2314	05/27/2021	7542	OLSONKAR000	Olson-Line Karla A	Amazon.Com 2r5a90uwl A, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	442.50
	3	Tulip One-Step Tie-Dye Kit Super Big 12 Colors			2502100023	Karla's C/C00000	06/03/2021	442.50			
	05/27/2021	7543	OLSONKAR000	Olson-Line Karla A	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	36.61
	2	For FCS classes			2502100015	Karla's C/C00001	06/03/2021	36.61			
	05/26/2021	7541	OLSONKAR000	Olson-Line Karla A	Amazon.Com 2r01b8pi0 A, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	351.78
	2	Amazon Essentials Men's Long-Sleeve Crewneck F			2502100022	Karla's C/C00002	06/03/2021	14.83			
	3	Gildan Men's Crew T-Shirts, Multipack, White (			2502100022	Karla's C/C00002	06/03/2021	79.85			
	4	Amazon Essentials Men's Long-Sleeve Crewneck F			2502100022	Karla's C/C00002	06/03/2021	15.90			
	5	Gildan Men's Crew T-Shirts, Multipack, White (			2502100022	Karla's C/C00002	06/03/2021	111.79			
	6	Ziploc Storage Bags with New Grip 'n Seal Tech			2502100022	Karla's C/C00002	06/03/2021	17.62			
	7	Gildan Men's Crew T-Shirts, Multipack, White (			2502100022	Karla's C/C00002	06/03/2021	111.79			
	05/25/2021	7540	OLSONKAR000	Olson-Line Karla A	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	29.63
	2	For FCS classes			2502100015	Karla's C/C00003	06/03/2021	29.63			
	05/21/2021	7539	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US 218goly62, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	301.90
	2	Concession Essentials - CE Floss Sugar -2pk Co			2502100021	Karla's C/C00004	06/03/2021	37.90			
	3	TashiBox 12 oz clear plastic cups - Disposable			2502100021	Karla's C/C00004	06/03/2021	29.98			
	4	Cotton Candy Express 5 Flavor Floss Sugar Fun			2502100021	Karla's C/C00004	06/03/2021	53.98			
	5	Country Time Lemonade - makes 34 quarts			2502100021	Karla's C/C00004	06/03/2021	78.04			
	6	Carnival King Paper Popcorn Bags, Red/White, 1			2502100021	Karla's C/C00004	06/03/2021	32.00			
	7	JOLLY TIME All in One Kit for 12 oz. Popcorn M			2502100021	Karla's C/C00004	06/03/2021	70.00			
	05/14/2021	7537	OLSONKAR000	Olson-Line Karla A	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	71.68
	2	For FCS classes			2502100015	Karla's C/C00005	06/03/2021	71.68			
	05/14/2021	7538	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US 216yu9qk0, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	706.69
	2	Tulip One-Step Tie-Dye Kit Super Big 12 Colors			2502100020	Karla's C/C00006	06/03/2021	155.92			

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	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX2314	continued...										
	3	Ziploc Storage Bags with New Grip 'n Seal Tech			2502100020	Karla's C/C00006	06/03/2021	25.95			
	4	Fruit of the Loom mens Stay Tucked V-neck T-sh			2502100020	Karla's C/C00006	06/03/2021	79.96			
	5	Cricut Infusible Ink Popular Transfer Sheets B			2502100020	Karla's C/C00006	06/03/2021	99.98			
	6	Fruit of the Loom mens Stay Tucked V-neck T-sh			2502100020	Karla's C/C00006	06/03/2021	79.96			
	7	Amazon Basics Rubber Bands, Size 33 (3-1/2 x 1			2502100020	Karla's C/C00006	06/03/2021	16.77			
	8	Fruit of the Loom mens Stay Tucked V-neck T-sh			2502100020	Karla's C/C00006	06/03/2021	79.96			
	9	NSQTBA Plain T Shirts for Women Short Sleeve L			2502100020	Karla's C/C00006	06/03/2021	45.87			
	10	NSQTBA Womens Tshirts V Neck Soft Shirts Short			2502100020	Karla's C/C00006	06/03/2021	61.16			
	11	NSQTBA Womens V Neck T Shirts Loose Casual Tsh			2502100020	Karla's C/C00006	06/03/2021	61.16			
05/12/2021	7536	OLSONKAR000 Olson-Line Karla A		Amzn Mktp US 219ks22r1, Amzn.Co	AMAZON B000	06/01/2021	Invoiced	A			405.68
	2	Gildan Men's Crew T-Shirts, Multipack, White (			2502100020	Karla's C/C00007	06/03/2021	92.20			
	3	Gildan Men's Crew T-Shirts, Multipack, White (			2502100020	Karla's C/C00007	06/03/2021	110.64			
	4	Gildan Men's Crew T-Shirts, Multipack, White (			2502100020	Karla's C/C00007	06/03/2021	110.64			
	5	Gildan Men's Crew T-Shirts, Multipack, White (			2502100020	Karla's C/C00007	06/03/2021	92.20			
05/11/2021	7535	OLSONKAR000 Olson-Line Karla A		County Mkt. #574, International	COUNTY M000	06/01/2021	Invoiced	A			19.98
	2	For FCS classes			2502100015	Karla's C/C00008	06/03/2021	19.98			
05/10/2021	7534	OLSONKAR000 Olson-Line Karla A		Super One Foods #578, Internati	SUPER ON000	06/01/2021	Invoiced	A			161.45
	2	For FCS classes			2502100015	Karla's C/C00009	06/03/2021	161.45			
05/05/2021	7533	OLSONKAR000 Olson-Line Karla A		Super One Foods #578, Internati	SUPER ON000	06/01/2021	Invoiced	A			104.11
	2	PBIS			2502100018	Karla's C/C00010	06/03/2021	104.11			
05/04/2021	7532	OLSONKAR000 Olson-Line Karla A		Super One Foods #578, Internati	SUPER ON000	06/01/2021	Invoiced	A			21.34
	2	For FCS classes			2502100015	Karla's C/C00011	06/03/2021	21.34			
04/28/2021	7544	OLSONKAR000 Olson-Line Karla A		Super One Foods #578, Internati	SUPER ON000	06/01/2021	Invoiced	A			37.59
	2	For FCS classes			2502100015	Karla's C/C00012	06/03/2021	37.59			
					13 transaction(s) for XXXXXXXXXXXX2314. Total Amount ==>						2,690.94
XXXXXXXXXXXX2322	05/24/2021	7547	HEISSVIC000 Heiss Victoria L	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021	Invoiced	A			56.63
	1			George's C/C00000	06/03/2021	56.63					
	05/18/2021	7546	HEISSVIC000 Heiss Victoria L	Northern Lumber Yard I, Intl Fa	NORTHERN005	06/01/2021	Invoiced	A			47.52
	1	WOOD SHOP SUPPLIES GEORGE M.		George's C/C00001	06/03/2021	47.52					
	05/12/2021	7545	HEISSVIC000 Heiss Victoria L	Northern Lumber Yard I, Intl Fa	NORTHERN005	06/01/2021	Invoiced	A			42.22
	1	WOOD SHOP SUPPLIES GEORGE M.		George's C/C00001	06/03/2021	42.22					
					3 transaction(s) for XXXXXXXXXXXX2322. Total Amount ==>						146.37
XXXXXXXXXXXX3600	05/27/2021	7443	HUMBELAU002 Humbert Laurie A	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021	Invoiced	A			28.10
	2	FES Supplies		1302100374 Laurie's C/C00000	06/03/2021	28.10					

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
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	05/24/2021	7442	HUMBELAU002	Humbert Laurie A	Innovative Office Solu, 9528089	INNOVATI000	06/01/2021		Invoiced	A	78.84
	1	PO # 1102100053				Laurie's C/C00001	06/03/2021	78.84			
	05/21/2021	7441	HUMBELAU002	Humbert Laurie A	Edge Resort & Waterpar, 8007777	EDGEWATE000	06/01/2021		Invoiced	A	64.95
	2					Laurie's C/C00002	06/03/2021	64.95			
	05/19/2021	7440	HUMBELAU002	Humbert Laurie A	Edge Resort & Waterpar, 8007777	EDGEWATE000	06/01/2021		Invoiced	A	5,480.85
	2					Laurie's C/C00002	06/03/2021	5,480.85			
	05/14/2021	7437	HUMBELAU002	Humbert Laurie A	Amzn Mktp US 2121wlq00, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	122.39
	2	Crayola Model Magic White, Modeling Clay Alter			1302100351	Laurie's C/C00003	06/03/2021	31.59			
	3	Neosmuk Strong Magnetic Hooks Heavy Duty,100lb			1302100351	Laurie's C/C00003	06/03/2021	37.00			
	4	Scribbledo 6 Pack Dry Erase Small White Board			1302100351	Laurie's C/C00003	06/03/2021	53.80			
	05/14/2021	7438	HUMBELAU002	Humbert Laurie A	Amzn Mktp US 2163u9vl2, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	27.96
	2	Care Touch Hand Sanitizing Wipes - 110 Individ			1302100352	Laurie's C/C00005	06/03/2021	17.97			
	3					Laurie's C/C00004	06/03/2021	9.99			
	05/14/2021	7439	HUMBELAU002	Humbert Laurie A	Amazon.Com 2123k68z0, Amzn.Com/	AMAZON B000	06/01/2021		Invoiced	A	174.92
	2	ION Audio Block Rocker Plus - Portable Bluetoo			1302100350	Laurie's C/C00006	06/03/2021	169.99			
	3	Spalding 10 Pack Inflating Needles			1302100350	Laurie's C/C00006	06/03/2021	4.93			
	05/13/2021	7435	HUMBELAU002	Humbert Laurie A	Defy Duluth - Ecommerc, Duluth,	DEFY DUL000	06/01/2021		Invoiced	A	899.55
	2					Laurie's C/C00007	06/03/2021	899.55			
	05/13/2021	7436	HUMBELAU002	Humbert Laurie A	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	06/01/2021		Invoiced	A	47.00
	2	FES Library/Stem Project			1302100360	Laurie's C/C00008	06/03/2021	47.00			
	05/12/2021	7433	HUMBELAU002	Humbert Laurie A	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	11.52
	2	FES Students of the Month			1302100356	Laurie's C/C00009	06/03/2021	11.52			
	05/12/2021	7434	HUMBELAU002	Humbert Laurie A	Amzn Mktp US 219t06ap2, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	25.98
	2	40-Piece Star Bubble Wands Assortment Neon Par			1302100348	Laurie's C/C00010	06/03/2021	25.98			
	05/05/2021	7430	HUMBELAU002	Humbert Laurie A	Innovative Office Solu, 9528089	INNOVATI000	06/01/2021		Invoiced	A	538.71
	2	TAPE,MLNG,2"X800",6/PK,CR			1302100344	Laurie's C/C00011	06/03/2021	79.98			
	3	CARTRIDGE,DUAL LAMNTE,RFL			1302100344	Laurie's C/C00011	06/03/2021	79.80			
	4	MARKER,SHARPIE,ULTRAFN,BK			1302100344	Laurie's C/C00011	06/03/2021	8.40			
	5	MARKER,SUPER,SHARPIE,RD			1302100344	Laurie's C/C00011	06/03/2021	65.76			
	6	MARKER,SHARPIE,FINE PT,PE			1302100344	Laurie's C/C00011	06/03/2021	40.08			
	7	STAPLER,ECON,FULL			1302100344	Laurie's C/C00011	06/03/2021	14.64			
	8	STAPLER,FLT,CLNCH,STND,BK			1302100344	Laurie's C/C00011	06/03/2021	14.81			
	9	NOTE,POST-IT,18PD/PK,YW			1302100344	Laurie's C/C00011	06/03/2021	34.34			
	10	CLIP,STIKKICLPS,20/PK,WHT			1302100344	Laurie's C/C00011	06/03/2021	19.56			
	11	CLIP,#1,GEM,SMOOTH,1M/PK			1302100344	Laurie's C/C00011	06/03/2021	2.90			
	12	CLIP,JUMBO,NON-SKID,1M/PK			1302100344	Laurie's C/C00011	06/03/2021	9.10			
	13	TAPE,MASKING,3/4X60YD			1302100344	Laurie's C/C00011	06/03/2021	47.22			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
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	14	FOLDER,REIN,1/3CT,MLA,LTR			1302100344	Laurie's C/C00011	06/03/2021	22.68			
	15	PAPER,CNST,9X12,50PK,WE			1302100344	Laurie's C/C00011	06/03/2021	8.40			
	16	PAPER,CNST,12X18,50PK,WE			1302100344	Laurie's C/C00011	06/03/2021	17.76			
	17	PAPER,LASER,250SH,65#,BRW			1302100344	Laurie's C/C00011	06/03/2021	22.78			
	18	MARKER,SHARPE FN,36/PK,BK			1302100344	Laurie's C/C00011	06/03/2021	50.50			
05/05/2021	7431	HUMBELAU002	Humbert	Laurie A	Subway 11225, International, MN	SUBWAY 000	06/01/2021		Invoiced	A	198.44
	2	FES Teacher Appreciation Luncheon			1302100347	Laurie's C/C00012	06/03/2021	198.44			
05/05/2021	7432	HUMBELAU002	Humbert	Laurie A	Amazon.Com 4i9zg9ob3, Amzn.Com/	AMAZON B000	06/01/2021		Invoiced	A	74.49
	7	The Homework Machine			1302100343	Laurie's C/C00013	06/03/2021	7.99			
	8	UCreate Watercolor Paper, White, Package, 140			1302100343	Laurie's C/C00013	06/03/2021	47.16			
	9	Rachel's Journal(The Story of a Pioneer Girl)			1302100343	Laurie's C/C00013	06/03/2021	11.37			
	10	Mod Podge Waterbase Sealer, Glue and Finish (8			1302100343	Laurie's C/C00013	06/03/2021	19.34			
	11	Shipping - Cost of shipping, not including shi			1302100343	Laurie's C/C00013	06/03/2021	3.99			
	12					Laurie's C/C00004	06/03/2021	-15.36			
05/03/2021	7429	HUMBELAU002	Humbert	Laurie A	Amzn Mktp US 8k2pple83, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	15.36
	2					Laurie's C/C00004	06/03/2021	15.36			
	15 transaction(s) for XXXXXXXXXXXX3600. Total Amount ==>										7,789.06
XXXXXXXXXXXX2606	05/25/2021	7495	HOLT THO000	Holt Thomas T	Dalco Enterprises, 6512516657,	DALCO 000	06/01/2021		Invoiced	A	1,125.64
	2	CP LBR4046X4B BLACK 100CA40X46 1.7M ROLL CAN L			8102100203	Tom's C/C00000	06/03/2021	117.24			
	3	DAL DAL3858X3B BLACK 100CA38X58 1.5M ROLL CAN			8102100203	Tom's C/C00000	06/03/2021	475.40			
	4	DAL DAL2432XB BLACK 500CA24X32 1M ROLL CAN LIN			8102100203	Tom's C/C00000	06/03/2021	305.82			
	5	GP 12798 ENVISION 9" 8X10002PLY TOILET TISSUE			8102100203	Tom's C/C00000	06/03/2021	166.70			
	6	DAL 416 RAYON 24OZ WHITE 12CACUT END 1" HB FIN			8102100203	Tom's C/C00000	06/03/2021	60.48			
05/20/2021	7494	HOLT THO000	Holt	Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	106.35
	2	Misc. operating supplies			8102100139	Tom's C/C00001	06/03/2021	106.35			
05/19/2021	7493	HOLT THO000	Holt	Thomas T	Decker Equipment, 800-7624899,	DECKER I000	06/01/2021		Invoiced	A	754.30
	2	Porcelain Steel 50 year warranty whiteboard 4'			8102100204	Tom's C/C00002	06/03/2021	159.25			
	3	4'x8' Porcelain Steel 50 year warranty whitebo			8102100204	Tom's C/C00002	06/03/2021	285.45			
	4	Shipping and handling			8102100204	Tom's C/C00002	06/03/2021	309.60			
05/17/2021	7492	HOLT THO000	Holt	Thomas T	Amazon.Com 2r0359lp1, Amzn.Com/	AMAZON B000	06/01/2021		Invoiced	A	76.92
	2	Champion Sports Black Rubber Baseball Anchor P			8102100205	Tom's C/C00003	06/03/2021	76.92			
05/10/2021	7491	HOLT THO000	Holt	Thomas T	Amazon.Com 219xj9nh0 A, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	53.96
	2	Elkay 98466C Kit - Solenoid Valve/Regulator As			8102100199	Tom's C/C00004	06/03/2021	53.96			
05/07/2021	7490	HOLT THO000	Holt	Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	9.26
	2	FES Misc. operating supplies			8102100140	Tom's C/C00005	06/03/2021	9.26			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX2606	continued...										
	05/06/2021	7489	HOLT	THO000 Holt Thomas T	Us Sander Llc, 5188756124, NY,		06/01/2021		Invoiced	A	17.08
	1	Parts for floor scrubber				Tom's C/C00006	06/03/2021	17.08			
	05/05/2021	7488	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 6512516657,	DALCO 000	06/01/2021		Invoiced	A	897.22
	2	DAL 5078 BLEND 24OZ BLUE 12CACUT END 1" HB WET			8102100197	Tom's C/C00007	06/03/2021	42.78			
	3	VJ 1000043392 GERM-X 2X1150MLOMNIPOD GREEN FOA			8102100197	Tom's C/C00007	06/03/2021	154.56			
	4	GP 26495 PACIFIC BLUE ULTRA6X1150 BROWN PAPER			8102100197	Tom's C/C00007	06/03/2021	443.04			
	5	DAL DAL3858X3B BLACK 100CA38X58 1.5M ROLL CAN			8102100197	Tom's C/C00007	06/03/2021	190.16			
	6	GP 12798 ENVISION 9" 8X10002PLY TOILET TISSUE			8102100197	Tom's C/C00007	06/03/2021	66.68			
	05/04/2021	7487	HOLT	THO000 Holt Thomas T	Sanderparts.Com Llc, 1757333051	SANDERPA000	06/01/2021		Invoiced	A	271.22
	2	Grip face			8102100200	Tom's C/C00008	06/03/2021	57.95			
	3	Main bearings			8102100200	Tom's C/C00008	06/03/2021	29.40			
	4	Rubber mounts			8102100200	Tom's C/C00008	06/03/2021	27.87			
	5	Metal base			8102100200	Tom's C/C00008	06/03/2021	144.00			
	6	Shipping			8102100200	Tom's C/C00008	06/03/2021	12.00			
	04/30/2021	7497	HOLT	THO000 Holt Thomas T	Midwest Bus Parts Inc, Big Lake	MIDWEST 000	06/01/2021		Invoiced	A	191.50
	1	Misc., parts for school bus's p.o.#7602100040				Tom's C/C00009	06/03/2021	191.50			
	04/28/2021	7496	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 6512516657,	DALCO 000	06/01/2021		Invoiced	A	257.56
	1	PO #1302100339				Tom's C/C00010	06/03/2021	257.56			
											11 transaction(s) for XXXXXXXXXXXX2606. Total Amount ==>>
											3,761.01
XXXXXXXXXXXX5690	05/13/2021	7451	HEISSVIC000	Heiss Victoria L	Usps Po 2647200549, Intl Falls,	POSTMAST000	06/01/2021		Invoiced	A	90.30
	1	SENIOR LETTERS CREDIT deficiency				Vicki's C/C00000	06/03/2021	90.30			
	05/12/2021	7450	HEISSVIC000	Heiss Victoria L	Usps Po 2647200549, Intl Falls,	POSTMAST000	06/01/2021		Invoiced	A	116.70
	1	Senior letters credit deficiency				Vicki's C/C00000	06/03/2021	116.70			
	05/06/2021	7449	HEISSVIC000	Heiss Victoria L	Amzn Mktp US O320e0wz3, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	643.81
	2	Cricut 3PACK Standardgrip Cutting Mat 12X12 3			2502100019	Vicki's C/C00002	06/03/2021	21.14			
	3	Disposable Snow Cone Cups, WXJ13 100 Piece 6 O			2502100019	Vicki's C/C00002	06/03/2021	31.98			
	4	NuValu Sweet Pea Scented Antibacterial Hand Sa			2502100019	Vicki's C/C00002	06/03/2021	92.42			
	5	Cricut Infusible Ink Transfer Sheet Basic Bund			2502100019	Vicki's C/C00002	06/03/2021	69.99			
	6	Hawaiian Shaved Ice Syrup , Pints 16 Fl Oz (Pa			2502100019	Vicki's C/C00002	06/03/2021	109.98			
	7	Fairy Cones Premium Multicolor Cotton Candy Co			2502100019	Vicki's C/C00002	06/03/2021	81.64			
	8	GiftExpress 33" 7mm Metallic Gold Beaded Neckl			2502100019	Vicki's C/C00002	06/03/2021	13.98			
	9	Cotton Candy Express Sugar, 11 oz. Jars (10-Co			2502100019	Vicki's C/C00002	06/03/2021	89.98			
	10	Concession Essentials CE Cotton Candy Bags-200			2502100019	Vicki's C/C00002	06/03/2021	19.29			
	11	Andaz Press Mardi Gras Plastic Bead Necklaces			2502100019	Vicki's C/C00002	06/03/2021	14.99			
	12	Mardi Gras beads 33 Inch 07mm Round Metallic P			2502100019	Vicki's C/C00002	06/03/2021	24.98			
	13	Cricut Infusible Ink Popular Transfer Sheets B			2502100019	Vicki's C/C00002	06/03/2021	49.99			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX5690	continued...										
	14	JOLLY TIME All in One Kit for 8 oz. Popcorn Ma			2502100019	Vicki's C/C00002	06/03/2021	27.53			
	15	PROMO DISCOUNT				Vicki's C/C00001	06/03/2021	-4.08			
	05/05/2021	7448	HEISSVIC000	Heiss Victoria L	Amzn Mktp US 3h5vh3yq3, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	55.06
	2	JOLLY TIME All in One Kit for 8 oz. Popcorn Ma			2502100019	Vicki's C/C00003	06/03/2021	55.06			
	05/04/2021	7445	HEISSVIC000	Heiss Victoria L	Amzn Mktp US Vr23h96c3, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	6.00
	2	Tablecraft Free Flow Pourers, Black, 12-Pack			2502100019	Vicki's C/C00004	06/03/2021	6.00			
	05/04/2021	7446	HEISSVIC000	Heiss Victoria L	Amzn Mktp US Si2hl26f3, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	444.49
	13	Cricut Mint Explore Air			2502100019	Vicki's C/C00005	06/03/2021	259.49			
	14	Cricut Mug Press - Mug Heat Press for Sublimat			2502100019	Vicki's C/C00005	06/03/2021	185.00			
	05/04/2021	7447	HEISSVIC000	Heiss Victoria L	Amzn Mktp US 2l7hg7jg1, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	19.91
	2	Eco-Friendly Small White Paper Cone Cups 250Pk			2502100019	Vicki's C/C00006	06/03/2021	19.91			
	05/03/2021	7444	HEISSVIC000	Heiss Victoria L	Amzn Mktp US F25rp9t93, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	169.98
	2	VBENLEM Commercial Cotton Candy Machine 20.5 I			2502100019	Vicki's C/C00007	06/03/2021	169.98			
	05/03/2021	7453	HEISSVIC000	Heiss Victoria L	Amzn Mktp US Ge5l637q3, Amzn.Co	AMAZON B000	06/01/2021		Invoiced	A	69.98
	2	Cotton Candy Floss Sugar-Blue Raspberry, Pink			2502100019	Vicki's C/C00008	06/03/2021	69.98			
	04/28/2021	7452	HEISSVIC000	Heiss Victoria L	Usps Po 2647200549, Intl Falls,	POSTMAST000	06/01/2021		Invoiced	A	32.70
	1					Vicki's C/C00000	06/03/2021	32.70			
											10 transaction(s) for XXXXXXXXXXXX5690. Total Amount ==>> 1,648.93
XXXXXXXXXXXX8863	05/19/2021	7502	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	53.94
	2	Misc. operating supplies			8102100139	FHS Cust C/C00000	06/03/2021	53.94			
	05/13/2021	7500	HOLT THO000	Holt Thomas T	Shell Oil 12794875000, Internat		06/01/2021		Invoiced	A	67.04
	1	high octane Fuel for lawn mowers				FHS Cust C/C00001	06/03/2021	67.04			
	05/13/2021	7501	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	30.36
	2	FES Misc. operating supplies			8102100140	FHS Cust C/C00002	06/03/2021	30.36			
	05/07/2021	7499	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	18.71
	2	Misc. operating supplies			8102100139	FHS Cust C/C00003	06/03/2021	18.71			
	05/05/2021	7498	HOLT THO000	Holt Thomas T	Falls Lumber Company I, Interna	FALLS LU000	06/01/2021		Invoiced	A	127.92
	2	field chalk			7602100028	FHS Cust C/C00004	06/03/2021	127.92			
	05/03/2021	7503	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	8.94
	2	Misc. operating supplies			8102100139	FHS Cust C/C00005	06/03/2021	8.94			
	05/03/2021	7504	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	39.98
	2	Misc. operating supplies			8102100139	FHS Cust C/C00006	06/03/2021	39.98			
											7 transaction(s) for XXXXXXXXXXXX8863. Total Amount ==>> 346.89
XXXXXXXXXXXX9069	05/18/2021	7552	HOPKIMIC000	Hopkins Michelle L	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	20.95
	2	Last Minute Groceries			7702100013	FES Cafe C/C00000	06/03/2021	20.95			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX9069	continued...										
	05/14/2021	7551	HOPKIMIC000	Hopkins Michelle L	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	42.35
	2	Last Minute Groceries			7702100013	FES Cafe C/C00001	06/03/2021	42.35			
	05/03/2021	7553	HOPKIMIC000	Hopkins Michelle L	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	21.43
	2	Last Minute Groceries			7702100013	FES Cafe C/C00002	06/03/2021	21.43			
	3 transaction(s) for XXXXXXXXXXXXXXX9069. Total Amount ==>										84.73
XXXXXXXXXXXX9077	05/17/2021	7555	HOPKIMIC000	Hopkins Michelle L	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	15.96
	2	Last Minute Groceries			7702100013	FHS Cafe C/C00000	06/03/2021	15.96			
	05/05/2021	7554	HOPKIMIC000	Hopkins Michelle L	Super One Foods #578, Internati	SUPER ON000	06/01/2021		Invoiced	A	27.09
	2	Last Minute Groceries			7702100013	FHS Cafe C/C00001	06/03/2021	27.09			
	2 transaction(s) for XXXXXXXXXXXXXXX9077. Total Amount ==>										43.05
XXXXXXXXXXXX7691	05/14/2021	7505	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	18.45
	2	FES Misc. operating supplies			8102100140	FES Cust C/C00000	06/03/2021	18.45			
XXXXXXXXXXXX8122	05/27/2021	7550	MCGONDAN000	McGonigle Daniel	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	43.54
	2	Batteries for IED training machines			5002100039	Dan's C/C00000	06/03/2021	43.54			
	05/17/2021	7549	MCGONDAN000	McGonigle Daniel	Dominos 7380, 218-324-0367, MN,	DOMINO'S000	06/01/2021		Invoiced	A	43.44
	2	Pizza for the Safe Sitter class			5002100037	Dan's C/C00001	06/03/2021	43.44			
	05/03/2021	7548	MCGONDAN000	McGonigle Daniel	Dominos 7380, 218-324-0367, MN,	DOMINO'S000	06/01/2021		Invoiced	A	43.44
	2	Pizza for the Safe Sitter class			5002100037	Dan's C/C00002	06/03/2021	43.44			
	3 transaction(s) for XXXXXXXXXXXXXXX8122. Total Amount ==>										130.42
XXXXXXXXXXXX3468	05/17/2021	7469	ERICKJEN000	Erickson Jennifer L	Amazon.Com 216y23680, Amzn.Com/	AMAZON B000	06/01/2021		Invoiced	A	35.84
	2	Schutt Fielder's Guard Softball Face Mask for			2922100045	Jen E's C/C00000	06/03/2021	35.84			
	05/10/2021	7468	ERICKJEN000	Erickson Jennifer L	Sp Mshsl, Brooklyn Cent, MN, 55	MSHSL 000	06/01/2021		Invoiced	A	36.00
	4	Baseball/Softball Line Up Cards			2922100046	Jen E's C/C00001	06/03/2021	28.00			
	5	Shipping charge			2922100046	Jen E's C/C00001	06/03/2021	8.00			
	2 transaction(s) for XXXXXXXXXXXXXXX3468. Total Amount ==>										71.84
XXXXXXXXXXXX2560	05/24/2021	7507	BLESIMIC000	Blesi Michael E	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	5.98
	1					Mike's C/C00000	06/03/2021	5.98			
	05/24/2021	7508	BLESIMIC000	Blesi Michael E	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021		Invoiced	A	21.44
	1	Cat 5 and power strip				Mike's C/C00000	06/03/2021	21.44			
	05/21/2021	7506	BLESIMIC000	Blesi Michael E	Small Town Tech Inc, Intl Falls	SMALL TO000	06/01/2021		Invoiced	A	115.99
	1					Mike's C/C00001	06/03/2021	115.99			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount	
	Line	Description			PO Number	Invoice Number	Invoice Dt				Amount	
XXXXXXXXXXXX2560	continued...											
	04/29/2021		7509	BLESIMIC000	Blesi Michael E	Menards Intl Falls, Intl Falls	MENARDS 000	06/01/2021	Invoiced	A	159.22	
	1	Cat 6				Mike's C/C00000	06/03/2021				159.22	
											4 transaction(s) for XXXXXXXXXXXX2560. Total Amount ==>	302.63
											127 transaction(s). Total Amount ==>	26,285.12

***** End of report *****



INTERNATIONAL FALLS FIRE/RESCUE/EMS

600 Fourth Street
International Falls, Minnesota 56649
Telephone (218) 283-9073
Fax (218) 283-9151
adamm@ci.international-falls.mn.us

FIRE CHIEF

Adam C. Mannausau

May 27, 2021

RE: 4th of July Fireworks Display

Mr. Kevin Grover
ISD 361 Superintendent
1515 11th Street
Int'l Falls, MN 56649

Dear Sir,

The City of International Falls Fire Department again requests the use of ISD #361 property for the purpose of the July 4, 2021 fireworks display. The school district's property (between the track and RRCC) would fulfill our needs because of its large size and proximity to viewing areas. It also satisfies safety distances needed.

We have the appropriate insurance coverage and the school district will be added as an additional insurer on City's Liability Insurance. We also have trained personnel needed for a safe, professional display. Please be assured we won't be rutting the turf and any mess will be cleaned up to your satisfaction. Your prompt consideration and approval of this request would be greatly appreciated.

Sincerely,

Adam C. Mannausau

B40-10 at 0.55 FTE –Industrial Technology Teacher

TEACHER CONTRACT FOR MINNESOTA PUBLIC SCHOOL DISTRICTS

The School Board of Independent School District No. 361 of the State of Minnesota, International Falls, Minnesota, enters into this Contract, pursuant to M.S. 122A.40, as amended, with George McDonald, a legally qualified licensed teacher who agrees to teach in the public schools of said District as Industrial Technology Teacher for the school year 20 21 to 20 22.

The following provisions shall apply and are a part of this Contract:

1. **Basic Services:** Said teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this Contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which the teacher has the necessary license.
2. **Duration:** This Contract is subject to the provisions of M.S. 122A.40, as amended, and to all laws, rules, and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination, and discharge of teachers for cause. Thereafter, this Contract shall remain in full force and effect except if modified by mutual consent of the School Board and the teacher or unless terminated as provided by law, or by written resignation pursuant to M.S. 122A.40.
3. **Duty Year:** The teacher’s duty year and vacation days shall be as adopted by the School Board, and the teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, the teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.
4. **Additional Services:** The School Board, or its designated representative(s), may assign the teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1. Said extra-curricular, co-curricular, or other assignments may be described in paragraph 6. of this Contract or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The School Board, or its designated representative(s), may make any additions or amendments during the duty year as shall be necessary. Said extra-curricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of the teacher’s continuing contract rights unless the words, “continuing contract,” are recorded immediately following the assignment.
5. **Reference:** This Contract shall be subject to the agreement between the School District and the exclusive representative, if any, and the provisions of the Public Employment Labor Relations Act, as amended.
6. **Special Provisions:** [*insert any other contractual provisions*].

In addition, said teacher agrees to perform the following additional services for the additional salary indicated.

Additional Service	Additional Compensation
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____

7. In consideration thereof, the School Board agrees to pay said teacher the following annual salary:
 - \$ 39,799.10 For basic services*
 - \$ _____ For additional services as set forth in paragraph 6.
 - \$ 39,799.10 Total salary, exclusive of fringe benefits: Wage per the L331 July 1, 2019 to June 30, 2021 contract. Wage may be updated based upon new contract settlement.

Such salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board regulation. This Contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

IN WITNESS WHEREOF, I have subscribed
my signature this _____ day of
_____, 20 _____.

IN WITNESS WHEREOF, we have subscribed
our signatures this _____ day of
_____, 20 _____.

Teacher

School Board Chair

School Board Clerk

Brittany Foss

2218 Crabtree Blvd | International Falls, MN | (218)-324-3315
brittanyashtyn2018@gmail.com

Melissa Tate
Principle
ISD 361
mtate@isd361.org
1414 5th Ave
International Falls, MN 56649

Dear Melissa,

Please accept this letter as notice of my resignation for the fall of 2021 school year as an elementary paraprofessional. My last day of employment was on June 6, 2021.

I will be attending my last semester of college in person next fall at Bemidji State University. I hope to see you the following semester as I complete my student teaching.

It has been such a pleasure to have the opportunity to work with the ISD 361 School District. The workplace environment was always supportive and encouraging. I look forward to meeting in the future.

Sincerely,
Brittany Foss

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2020 - 2021

LTFM PROJECTS:				Date:	7/15/2019	
Building	Project Description	Funding Source	FIN Code	Approved / Levy 7/15/2019	FINAL FY21 6/17/2021	
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	500	1,000	
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500	2,500	
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000	10,000	
Districtwide	Hazardous Waste Disposal	Mat'l	349	1,500	1,500	
Districtwide	PPE	Physical Hazard	347	1,000	1,000	
Districtwide	AED	Environ. H&S Mgmt	352		368	
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000	6,000	
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000	3,000	
FES	Kitchen Inspection	Physical Hazard	347	1,000	1,000	
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500	1,500	
FHS	Playground Attenuation	Physical Hazard	347	1,038	1,038	
DW	AHERA Inspections	Environ. H&S Mgmt	352		6,000	
FHS	Chemical Inspections	Environ. H&S Mgmt	352		6,300	
Districtwide	Back to School Blueprint	Environ. H&S Mgmt	352		-	
FHS	Replace Exterior Doors & Jambs	Building Envelope	368	51,000	51,000	
FHS	Student Locker Replacement	Bldg Hardware & Equip	369	61,165	49,000	
FHS	Classroom Lighting Replacement	Electrical	370	35,000	37,022	
FHS	Sidewalk replacement	Site Projects Mechanical	384		10,480	
FES	HVAC / Boiler Project	Systems	380		9,038	
FES	HVAC / Boiler Project	Indoor Air Quality	366		274,000	
FES (Fd06)	Asbestos Removal	Asbestos Removal	358		1,198	
FES	Bond Pmt	Site Projects	384		-	
FHS	Fire Alarm Equipment	Fire Safety	363		100,000	
FHS	Faculty Parking Lot Resurface	Site Projects	384	100,000		
FHS	Roof Replacement, where needed	Roofing Systems	383	115,000		
FES	Faculty Parking Lot Sealed & Painted	Site Projects	384	10,000		
TOTAL ALL LTFM PROJECTS:				400,203	572,944	
Revenue:				400,703	375,632	
(Under) Expense:				500	(197,312)	

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2021 - 2022

LTFM PROJECTS:				<i>Date:</i>		
				6/12/2020	1/20/2021	6/18/2021
Building	Project Description	Funding Source	FIN Code	MDE APPROVED / LEVY 6/12/20	Revised Plan 1/20/2021	Final Budget Plan 6/18/2021
Districtwide	Elevator & Lift Inspection (Arena / FHS Physical Hazard		347	1,000	1,000	1,000
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500	2,500	2,500
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000	10,000	10,000
Districtwide	Hazardous Waste Disposal	Other Hazardous	349	1,500	1,500	1,500
Districtwide	PPE	Physical Hazard	347	300	300	300
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000	6,000	6,000
Districtwide	Bleacher Certification Inspection 5years	Physical Hazard	347	-	-	3,400
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000	3,000	3,000
FES	Kitchen Inspection	Physical Hazard	347	1,000	1,000	1,000
FES	Playground Attenuation	Physical Hazard	347	1,000	1,000	-
FES	Replace all playground fall protection	Physical Hazard	347	-	-	41,834
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500	1,500	1,500
FHS	Fire Alarm Equipment	Fire Safety	363	2000	205743	107,880
Arena	Sidewalk Replacement East Side entrances	Site Projects	384	13,743	-	-
FES	Bond Pmt		384	45,255	45,255	-
FHS	Sidewalk/curb Replacement East Side,pool entrance	Site Projects	384	30,000	-	-
FHS	Main Switch Gear Replacement	Electrical	370	70,000	70,000	74,345
FHS	Classroom Lighting Replacement	Electrical	370	50,000	-	-
FHS	Locker Room Shower Replacement	Plumbing	381	70,000	-	-
Garage	Lighting Replacement (Bus Barns)	Electrical	370	40,000	-	-
TOTAL ALL LTFM PROJECTS:				348,798	348,798	254,259
Revenue:				348,798	348,798	447,394
(Under) Expense:				-	-	193,135

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2022 - 2023

LTFM PROJECTS				<i>Date:</i>
Building	Project Description	Funding Source	FIN Code	MDE Approved / Levy 6/18/2021
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000
Arena	Shower Fixtures Replacement	Plumbing	381	122,100
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,500
Districtwide	PPE	Physical Hazard	347	1,000
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000
Districtwide	Lead in Water Testing	Other Hazardous Mat'l	349	3,500
Districtwide	Radon Testing	Other Hazardous Mat'l	349	3,500
FES	Kitchen Inspection	Physical Hazard	347	1,000
FES	Playground Attenuation	Physical Hazard	347	1,251
FES	Main Switch Gear Replacement	Electrical	370	50,440
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500
FHS	Fire Alarm Equipment	Fire Safety	363	2,000
FHS	Replace Window Panels	Building Envelope	368	85,692
			#N/A	
		TOTAL ALL LTFM PROJECTS:		295,983
		Revenue:		328,961
		Net Revenue Over (Under) Expense:		32,978

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2023 - 2024

LTFM PROJECTS				<i>Date:</i>	6/12/2020
Building	Project Description	Funding Source	FIN Code	Revised Budget 06/12/20	
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000	
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500	
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000	
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,500	
Districtwide	PPE	Physical Hazard	347	2,000	
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000	
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000	
DW	AHERA Inspections	Environ. H&S Mgmt	352	6,000	
FES	Kitchen Inspection	Physical Hazard	347	1,000	
FES	Playground Attenuation	Physical Hazard	347	1,051	
FES	Transfer Debt Fund Bond Pmt		0	-	
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500	
FHS	Classroom Lighting Replacement	Electrical	370		
FHS	Fire Alarm Equipment	Fire Safety	363	2,000	
FHS	Roof Replacement, where needed	Roofing Systems	383	139,740	
FHS	Corridor Flooring Replacement	Interior Surfaces	379		
FHS	Exterior Window Panel Replacement	Building Envelope	368	72,552	
FES	Classroom Lighting Replacement	Electrical	370	-	
FHS	Exterior Door & Jambs Replacement	Building Envelope	368	-	
Arena	Door casings	Building Envelope	368	60,000	
			#N/A		
TOTAL ALL LTFM PROJECTS:				309,843	
Revenue:				335,891	
Net Revenue Over (Under) Expense:				26,048	

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2024 - 2025

LTFM PROJECTS

Date: 6/12/2020

Building	Project Description	Funding Source	FIN Code	Revised Budget 04/28/20
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000
Districtwide	Hazardous Waste Disposal	Other Hazardous Ma	349	1,500
Districtwide	PPE	Physical Hazard	347	1,000
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000
FES	Kitchen Inspection	Physical Hazard	347	1,000
FES	Roofs	Roofing Systems	383	283,764
FES	Transfer Debt Fund Bond Pmt		384	-
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500
FHS	Fire Alarm Equipment	Fire Safety	363	2,000
FHS	Playground Attenuation	Physical Hazard	347	1,203
Stadium	Hand Rails	Mechanical Systems	380	-
FES	ADA Bathrooms 2nd Floor	Interior Surfaces	379	-
FES	Classroom Lighting Replacement	Electrical	370	-
FES	Corridor Flooring Replacement	Interior Surfaces	379	-
FHS	Sidewalk Replacement	Site Projects	384	-
Arena	Spectator Bleacher Heat, West Side	Mechanical Systems	380	-
			#N/A	
			#N/A	
			#N/A	
TOTAL ALL LTFM PROJECTS:				314,467
Revenue:				337,361
Net Revenue Over (Under) Expense:				22,894

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2025 - 2026

LTFM PROJECTS				<i>Date:</i>	6/12/2020
Building	Project Description	Funding Source	FIN Code	Revised Budget 04/27/20	
Districtwide	Elevator & Lift Inspection (Arena / FHS	Physical Hazard	347	1,000	
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500	
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000	
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,800	
Districtwide	PPE	Physical Hazard	347	1,155	
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000	
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000	
FES	Kitchen Inspection	Physical Hazard	347	1,000	
FES	Playground Attenuation	Physical Hazard	347	1,000	
FES	Roofs	Roofing Systems	383	75,000	
FES	Corridor Flooring Replacement	Interior Surfaces	379	53,726	
FES	Roofs	Roofing Systems	383	26,100	
FES	Transfer Debt Fund Bond Pmt	Site Projects	384	-	
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500	
FHS	Fire Alarm Equipment	Fire Safety	363	3,000	
FHS	Fuel Tank Monitoring System	Mechanical Systems	380	30,000	
FHS	Classroom Whiteboard Conversion	Interior Surfaces	379	40,000	
FHS	Roofs	Roofing Systems	383	20,000	
Garage	Fuel Tank Monitoring System	Mechanical Systems	380	30,000	
FES	Fuel Tank Monitoring System	Mechanical Systems	380	-	
FES	Gymnasium Floor Replacement	Interior Surfaces	379	-	
FES	Classroom Whiteboard Conversion	Interior Surfaces	379	-	
FHS	Gymnasium Floor Replacement	Interior Surfaces	379	-	
			#N/A		
TOTAL ALL LTFM PROJECTS:				306,781	
Revenue:				333,581	
Net Revenue Over (Under) Expense:				26,800	

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2026 - 2027

LTFM PROJECTS				<i>Date:</i>	6/12/2020
Building	Project Description	Funding Source	FIN Code	FY27 Revised Budget	
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000	
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500	
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000	
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,500	
Districtwide	PPE	Physical Hazard	347	1,100	
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000	
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000	
Districtwide	Bleacher Certification Inspection 5years	Physical Hazard	347	3,400	
DW	AHERA Inspections	Environ. H&S Mgmt	352	6,000	
FES	Kitchen Inspection	Physical Hazard	347	1,000	
FES	Playground Attenuation	Physical Hazard	347	1,000	
FES	Replace 3 Sets double jamb doors	Building Envelope	368	45,000	
FES	Replace exterior door & jamb set	Building Envelope	368	30,852	
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500	
FHS	Fire Alarm Equipment	Fire Safety	363	2,000	
FHS	Roofing	Roofing Systems	383	192,365	
FHS	Bleacher Certification	Physical Hazard	347	400	
FES	Transfer Debt Fund Bond Pmt	Site Projects	384	-	
FES	Gym Floor Resurface	Interior Surfaces	379	-	
FHS	Media Center Heating/Ventilation	Indoor Air Quality	366	-	
			#N/A		
			#N/A		
			#N/A		
TOTAL ALL LTFM PROJECTS:				308,617	
Revenue:				334,421	
Net Revenue Over (Under) Expense:				25,804	

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2027 - 2028

LTFM PROJECTS				<i>Date:</i>	6/12/2020
Building	Project Description	Funding Source	FIN Code	Revised Budget 6/2020	
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000	
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500	
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000	
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,500	
Districtwide	PPE	Physical Hazard	347	1,500	
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000	
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000	
FES	Kitchen Inspection	Physical Hazard	347	1,000	
FES	Playground Attenuation	Physical Hazard	347	1,000	
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500	
FHS	Fire Alarm Equipment	Fire Safety	363	2,000	
FHS	Lead in Water Testing	Other Hazardous Mat'l	349	3,500	
FHS	Radon Testing	Other Hazardous Mat'l	349	3,500	
FHS	Roofing	Roofing Systems	383	157,837	
Stadium	Football Field Lighting Replacement	Electrical	370	104,920	
Stadium	Replace potable water piping	Plumbing	381	20,000	
			#N/A		
			#N/A		
			#N/A		
TOTAL ALL LTFM PROJECTS:				320,757	
Revenue:				340,511	
Net Revenue Over (Under) Expense:				19,754	

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2028 - 2029

LTFM PROJECTS

Date:

6/12/2020

Building	Project Description	Funding Source	FIN Code	Revised Budget 6/2020
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,500
Districtwide	PPE	Physical Hazard	347	1,100
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000
FES	Kitchen Inspection	Physical Hazard	347	1,000
FES	Playground Attenuation	Physical Hazard	347	1,000
FES	Lockers	Site Projects	384	50,000
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500
FHS	Fire Alarm Equipment	Fire Safety	363	2,000
FHS	Fire Alarm System Replacement	Fire Safety	363	70,852
FHS	Roofing	Roofing Systems	383	242,201
FHS	Bleacher Certification	Physical Hazard	347	400
FHS	Faculty Parking Lot Resurface	Site Projects	384	-
FES	Office / Classroom LED Lighting	Electrical	370	-
FES	Boiler Bond Pmt	Mechanical Systems	380	-
FHS	Epoxy Flooring	Interior Surfaces	379	-
			#N/A	
			#N/A	
TOTAL ALL LTFM PROJECTS:				394,053
Revenue:				377,996
Net Revenue Over (Under) Expense:				(16,057)

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2029 - 2030

LTFM PROJECTS				<i>Date:</i>
				6/12/2020
Building	Project Description	Funding Source	FIN Code	Revised Budget
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,500
Districtwide	PPE	Physical Hazard	347	1,100
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000
DW	AHERA Inspections	Environ. H&S Mgmt	352	6,000
FES	Kitchen Inspection	Physical Hazard	347	1,000
FES	Playground Attenuation	Physical Hazard	347	1,000
FES	Air Exchanger Upgrade	Indoor Air Quality	366	50,000
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500
FHS	Fire Alarm Equipment	Fire Safety	363	2,000
FHS	Pool Ext wall vapor barrier / brick effloresen	Building Envelope	368	100,000
FHS	Roofing Phase A,B,C,D	Roofing Systems	383	207,053
FHS	Bleacher Certification	Physical Hazard	347	400
			#N/A	
TOTAL ALL LTFM PROJECTS:				394,053
Revenue:				377,996
Net Revenue Over (Under) Expense:				(16,057)

**INTERNATIONAL FALLS PUBLIC SCHOOLS, ISD 361
CAPITAL AND LTFM 10 YEAR PLANNING DOCUMENT**

PLAN YEAR: 2030 - 2031

LTFM PROJECTS				<i>Date:</i>	6/12/2020
Building	Project Description	Funding Source	FIN Code	FY31 Original Budget	
Districtwide	Elevator & Lift Inspection (Arena / FHS)	Physical Hazard	347	1,000	
Districtwide	H&S Management Assistance	Environ. H&S Mgmt	352	2,500	
Districtwide	H&S Consulting Service	Environ. H&S Mgmt	352	10,000	
Districtwide	Hazardous Waste Disposal	Other Hazardous Mat'l	349	1,500	
Districtwide	PPE	Physical Hazard	347	1,500	
Districtwide	Fire Safety Monitoring Svc	Fire Safety	363	6,000	
Districtwide	Fire Extinguisher Inspect/Mtce	Fire Safety	363	3,000	
FES	Kitchen Inspection	Physical Hazard	347	1,000	
FES	Faculty Parking Lot Sealed & Painted	Site Projects	384	26,100	
FHS	Kitchen & Pool Inspection	Physical Hazard	347	1,500	
FHS	Faculty Parking Lot Resurface	Site Projects	384	20,000	
FHS	Epoxy flooring	Interior Surfaces	379	195,203	
Districtwide	Playground Attenuation	Physical Hazard	347	124,750	
			#N/A		
			#N/A		
			#N/A		
TOTAL ALL LTFM PROJECTS:				394,053	
Revenue:				377,996	
Net Revenue Over (Under) Expense:				(16,057)	



Division of School Finance
1500 Highway 36 West
Roseville, MN 55113-4266

Long-Term Facility Maintenance Ten-Year Expenditure Ap

Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes, section 123B.595, subdivision 10. Enter by Uniform Financial and Accounting Reporting Sta

District Info.	Enter Information	District Info.	Enter Information
District Name:	International Falls Public Schools	Date:	6/18/2021
District Number:	0361	Email:	sgrover@isd361.org
District Contact Name:	Stacy Grover		
Contact Phone #	218-283-2571		

Expenditure Categories		Fiscal Year				
		2021 (base year)	2022	2023	2024	2025
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.						
Finance Code	Category (1)					
347	Physical Hazards	\$5,538	\$49,034	\$5,751	\$6,551	\$5,703
349	Other Hazardous Materials	\$1,500	\$1,500	\$8,500	\$1,500	\$1,500
352	Environmental Health and Safety Management	\$25,168	\$12,500	\$12,500	\$18,500	\$12,500
358	Asbestos Removal and Encapsulation	\$1,198	\$0	\$0	\$0	\$0
363	Fire Safety	\$9,000	\$9,000	\$11,000	\$11,000	\$11,000
366	Indoor Air Quality	\$274,000	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects		\$316,404	\$72,034	\$37,751	\$37,551	\$30,703
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year						
Finance Code	Category (2)					
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$100,000	\$107,880	\$0	\$0	\$0
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects \$100,000 or More		\$100,000	\$107,880	\$0	\$0	\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151						
Finance Code	Category (3)					
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0
Total Remodeling for Approved Voluntary Pre-K Projects		\$0	\$0	\$0	\$0	\$0
Accessibility						
Finance Code	Category (4)					
367	Accessibility	\$0	\$0	\$0	\$0	\$0
Total Accessibility Projects		\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures and Maintenance Projects						
Finance Code	Category (5)					
368	Building Envelope	\$51,000	\$0	\$85,692	\$132,552	\$0
369	Building Hardware and Equipment	\$49,000	\$0	\$0	\$0	\$0
370	Electrical	\$37,022	\$74,345	\$50,440	\$0	\$0
379	Interior Surfaces	\$0	\$0	\$0	\$0	\$0
380	Mechanical Systems	\$9,038	\$0	\$0	\$0	\$0
381	Plumbing	\$0	\$0	\$122,100	\$0	\$0
382	Professional Services and Salary	\$0	\$0	\$0	\$0	\$0
383	Roof Systems	\$0	\$0	\$0	\$139,740	\$283,764
384	Site Projects	\$15,914	\$0	\$0	\$0	\$0
Total Deferred Capital Expense and Maintenance		\$161,974	\$74,345	\$258,232	\$272,292	\$283,764
Total Annual 10-Year Plan Expenditures		\$578,378	\$254,259	\$295,983	\$309,843	\$314,467
Fund Balance Section						
Fund 01						

Expenditure Categories		Fiscal Year				
		2021 (base year)	2022	2023	2024	2025
	Beginning Fund Balance 01-467-XX	\$92,101	-\$110,646	\$82,488	\$115,466	\$141,514
	LTFM Fiscal Year Revenue - Levy	\$303,410	\$445,308	\$326,854	\$334,958	\$335,961
	LTFM Fiscal Year Revenue - AID if Applicable	\$72,221	\$2,085	\$2,107	\$933	\$1,400
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT if applicable - Special Legislation FY 20 and FY 21	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$578,378	\$254,259	\$295,983	\$309,843	\$314,467
	Ending Fiscal Year Fund Balance 01-467-XX	-\$110,646	\$82,488	\$115,466	\$141,514	\$164,408
	Fund 06					
	Beginning Fund Balance 06-467-XX	\$1,156,819	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Bonded Revenue	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0
	Other Transfers	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$1,156,819	\$0	\$0	\$0	\$0
	Ending Fiscal Year Fund Balance 06-467-XX	\$0	\$0	\$0	\$0	\$0
End of worksheet						

		Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266		Application (LTFM) - Fund 01 and Fund 06 Projects Only				ED - 02478-07	
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota standards (UFARS) finance code and by fiscal year in the cells provided.									
District Info.		Enter Information							
District Name:		International Falls Public Schools							
District Number:		0361							
District Contact Name:		Stacy Grover							
Contact Phone #		218-283-2571							
Expenditure Categories				Amount (FY) Ending June 30					
				2026	2027	2028	2029	2030	2031
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.									
Finance Code	Category (1)								
347	Physical Hazards			\$5,655	\$9,400	\$6,000	\$6,000	\$6,000	\$129,750
349	Other Hazardous Materials			\$1,800	\$1,500	\$8,500	\$1,500	\$1,500	\$1,500
352	Environmental Health and Safety Management			\$12,500	\$18,500	\$12,500	\$12,500	\$18,500	\$12,500
358	Asbestos Removal and Encapsulation			\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety			\$12,000	\$11,000	\$11,000	\$81,852	\$11,000	\$9,000
366	Indoor Air Quality			\$0	\$0	\$0	\$0	\$50,000	\$0
	Total Health and Safety Capital Projects			\$31,955	\$40,400	\$38,000	\$101,852	\$87,000	\$152,750
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year									
Finance Code	Category (2)								
358	Asbestos Removal and Encapsulation			\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety			\$0	\$0	\$0	\$0	\$0	\$0
366	Indoor Air Quality			\$0	\$0	\$0	\$0	\$0	\$0
	Total Health and Safety Capital Projects \$100,000 or More			\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151									
Finance Code	Category (3)								
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.			\$0	\$0	\$0	\$0	\$0	\$0
	Total Remodeling for Approved Voluntary Pre-K Projects			\$0	\$0	\$0	\$0	\$0	\$0
Accessibility									
Finance Code	Category (4)								
367	Accessibility			\$0	\$0	\$0	\$0	\$0	\$0
	Total Accessibility Projects			\$0	\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures and Maintenance Projects									
Finance Code	Category (5)								
368	Building Envelope			\$0	\$75,852	\$0	\$0	\$100,000	\$0
369	Building Hardware and Equipment			\$0	\$0	\$0	\$0	\$0	\$0
370	Electrical			\$0	\$0	\$104,920	\$0	\$0	\$0
379	Interior Surfaces			\$93,726	\$0	\$0	\$0	\$0	\$195,203
380	Mechanical Systems			\$60,000	\$0	\$0	\$0	\$0	\$0
381	Plumbing			\$0	\$0	\$20,000	\$0	\$0	\$0
382	Professional Services and Salary			\$0	\$0	\$0	\$0	\$0	\$0
383	Roof Systems			\$121,100	\$192,365	\$157,837	\$242,201	\$207,053	\$0
384	Site Projects			\$0	\$0	\$0	\$50,000	\$0	\$46,100
	Total Deferred Capital Expense and Maintenance			\$274,826	\$268,217	\$282,757	\$292,201	\$307,053	\$241,303
Total Annual 10-Year Plan Expenditures				\$306,781	\$308,617	\$320,757	\$394,053	\$394,053	\$394,053
Fund Balance Section									
Fund 01									

Expenditure Categories		r (FY) Ending June 30					
		2026	2027	2028	2029	2030	2031
	Beginning Fund Balance 01-467-XX	\$164,408	\$152,536	\$182,189	\$281,832	\$265,775	\$249,718
	LTFM Fiscal Year Revenue - Levy	\$294,258	\$298,107	\$377,996	\$377,996	\$377,996	\$284,113
	LTFM Fiscal Year Revenue - AID if Applicable	\$651	\$40,163	\$42,404	\$0	\$0	\$93,883
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT if applicable - Special Legislation FY 20 and FY 21	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$306,781	\$308,617	\$320,757	\$394,053	\$394,053	\$394,053
	Ending Fiscal Year Fund Balance 01-467-XX	\$152,536	\$182,189	\$281,832	\$265,775	\$249,718	\$233,661
	Fund 06						
	Beginning Fund Balance 06-467-XX	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Bonded Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0
	Other Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
	Ending Fiscal Year Fund Balance 06-467-XX	\$0	\$0	\$0	\$0	\$0	\$0
End of worksheet							

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/12/2021		
361 <= Type in School District Number						
INTERNATIONAL FALLS SCHOOL DISTRICT				Change only		
				if requiring levy	Payable 2021	
<i>Calculations for Ten Year Projection</i>				Pay 21	LLC Certification	Current Estimate
	LLC #	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024
1	Type your district number in cell A2 (Minneapolis = 1.2)					
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b					
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33					
4	Look-up data from following tabs					
5	Initial Formula Revenue					
6	Current year APU	57	1,038.00	1,012.55	994.73	994.73
6a	Additional Pre-K Pupil Units (line 19 of Pre-K application)					
6b	Total Adjusted Pupil Units = (6) + (6a)					
7	District average building age (uncapped)	451	56.68	56.68	57.68	58.68
8	Formula allowance					
9	Building age ratio = (Lesser of 1 or (7) / 35)	452		1.00000	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	453	394,440	384,769	377,996	377,996
11	Added revenue for Eligible H&S Projects > \$100,000 / site					
12	Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	702		168,735	163,065	167,895
13	Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	756		-	-	-
14	Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	701		-	-	-
15	Debt Excess related to Debt service for portion of existing Alt facilities bonds attributable to eligible H&S Projects > \$100,000 per site (1A)	755		-	-	-
16a	Existing Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab			163,485	158,865	164,745

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/12/2021			
361 <= Type in School District Number							
INTERNATIONAL FALLS SCHOOL DISTRICT							
				Change only			
				if requiring levy	Payable 2021		
<i>Calculations for Ten Year Projection</i>				Pay 21	LLC Certification	Current Estimate	
		LLC #	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024
16b	New debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue				-	-	-
17	Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b)	767			163,485	158,865	164,745
18	Pay as you go revenue for eligible new H&S projects > \$100,000 / site	455	100,000.00		107,880	-	-
19	Total additional revenue for eligible H&S projects >\$100,000 / site (12) - (13) + (14) -(15) + (17) + (18)	456		330,216	440,100	321,930	332,640
Added revenue for Pre-K remodeling (for VPK approvals only)							
20a	Net debt service for bonds approved for Pre-K remodeling	768			-	-	-
20b	Pay as you go for projects approved for Pre-K remodeling	457			-	-	-
20c	Total Pre-K revenue				-	-	-
20d	Total New Law Revenue (10) + (19) + (20c)	458			824,869	699,926	710,636

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/12/2021		
361 <= Type in School District Number						
INTERNATIONAL FALLS SCHOOL DISTRICT						
				Change only		
				if requiring levy	Payable 2021	
<i>Calculations for Ten Year Projection</i>				adjustments	LLC Certification	Current Estimate
	Pay 21					
	LLC #	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024
Old Formula revenue						
21	Old formula Health & Safety revenue (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	459	29,800	28,538	-	-
22	Old formula alt facilities debt revenue (1A) - gross before debt excess	701		-	-	-
23	Debt Excess allocated to line 22			-	-	-
24	Old formula alt facilities debt revenue (1A) - debt excess	765		-	-	-
25	Old formula alt facilities net debt revenue (1B) = (12) - (13)	766		168,735	163,065	167,895
26	Old formula alt facilities pay as you go revenue (1A)	460	-	-	-	-
27	Old formula alt facilities pay as you go revenue (1B) > \$500,000 (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	463		-	-	-
27a	LTFM "H&S >100K per site" bonds	767		163,485	158,865	164,745
27b	LTFM "other" bonds for 1A hold harmless	769		-	-	-
28	Old formula deferred maintenance revenue = (if (22) + (26) = 0, (10) * (\$64 / formula allowance))	466		64,803	63,663	63,663
29	Total old formula revenue = (21)+(24)+(25)+(26)+(27)+(27a)+(27b)+(28)	467	426,448	425,561	385,593	396,303
30	Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]	468	724,656	824,869	699,926	710,636
31	District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as positive number	469	-	-	-	-
32	District LTFM Revenue (30) - (31)	470	724,656	824,869	699,926	710,636
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	471	-	-	-	-
34	Grand Total LTFM Revenue (32) + (33)	472	724,656	824,869	699,926	710,636
Aid and Levy Shares of Total Revenue						

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/12/2021		
361 <= Type in School District Number						
INTERNATIONAL FALLS SCHOOL DISTRICT				Change only		
				if requiring levy	Payable 2021	
<i>Calculations for Ten Year Projection</i>				adjustments	LLC Certification	Current Estimate
	Pay 21					
	LLC #	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024
35	For ANTC & APU, three year prior date		2019	2019	2020	2021
36	Three year prior Ag Modified ANTC	33	8,755,305	8,755,305	8,886,713	9,242,182
37	Three year prior Adjusted PU (New Weights)	54	1,094.69	1,094.69	1,079.51	1,037.88
38	ANTC / APU = (36) / (37)	474	7,997.98	7,997.98	8,232.17	8,904.83
39	State average ANTC / APU with ag value adjustment	475	9,105.95	9,105.95	9,556.02	10,153.52
40	Equalizing Factor = 123% of (39)	476	11,200.32	11,200.32	11,753.90	12,488.83
41	Local (levy) share of Equalized Revenue (lesser of 1 or (38) / (40))	477	71.41%	71.41%	70.04%	71.30%
42	State (aid) share of Equalized Revenue (1 - (41))	478	28.59%	28.59%	29.96%	28.70%
43	Equalized Revenue (lesser of (34) or (6) * (8))	473	394,440	384,769	377,996	377,996
44	Initial LTFM State Aid (42) * (43)	479	112,776	110,011	113,256	108,476
45	Old formula Grandfathered Alternative Facilities Aid	481	-	-	-	-
46	Total LTFM State Aid (Greater of (44) or (45))	482	112,776	110,011	113,256	108,476
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	485	611,879	714,857	586,670	602,160
48 Debt Service Portion of Revenue (non-grandfather districts)						
49	Subtotal Debt Service Revenue from above = (12) - (13) + (17) + (20a) + (24)	765+766+ 767+768			332,220	321,930
50	Existing LTFM bonds excluding bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab	769			45,255	49,035
50b	New LTFM bonds excluding bonds on line 17 (principal + interest)*1.05				-	-
51	Total Debt Service Revenue = (49) + (50) + (50b)	770			377,475	370,965
52	Equalized debt Service Revenue (lesser of (43) or (51))	486			377,475	370,965
53	Debt Service Aid = (52) * (42)	488			107,926	111,149
54	Equalized Debt Service Levy = (52) - (53)	489			269,549	259,816
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	490			-	-
56 General Fund Portion of Revenue (non-grandfather districts)						
57	Total General Fund Revenue = (34) - (51)	491			447,394	328,961
58	General Fund Equalized Revenue = (43) - (52)	492			7,294	7,031
59	Total General Fund Aid = (46) - (53)	493			2,085	2,107

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/12/2021				
361 <= Type in School District Number								
INTERNATIONAL FALLS SCHOOL DISTRICT								
				Change only				
				if requiring levy	Payable 2021			
<i>Calculations for Ten Year Projection</i>				Pay 21	LLC Certification	Current Estimate		
			LLC #	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024
60	General Fund Equalized Levy = (58) * (41)		494			5,208	4,924	2,318
61	General Fund Unequalized levy = (57) - (58)		495			440,100	321,930	332,640
62	Total General Fund Levy = (60) + (61)		496			445,308	326,854	334,958
Notes:								
1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid.								
2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan.								
3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.								

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue						
361 <= Type in School District Number						
INTERNATIONAL FALLS SCHOOL DISTRICT						
<i>Calculations for Ten Year Projection</i>						
	Pay 21					
	LLC #	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Type your district number in cell A2 (Minneapolis = 1.2)					
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b					
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33					
4	Look-up data from following tabs					
5	Initial Formula Revenue					
6	Current year APU	57	994.73	994.73	994.73	994.73
6a	Additional Pre-K Pupil Units (line 19 of Pre-K application)					
6b	Total Adjusted Pupil Units = (6) + (6a)		994.73	994.73	994.73	994.73
7	District average building age (uncapped)	451	59.68	60.68	61.68	62.68
8	Formula allowance		\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	452	1.00000	1.00000	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	453	377,996	377,996	377,996	377,996
11	Added revenue for Eligible H&S Projects > \$100,000 / site					
12	Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	702	167,055	166,005	-	-
13	Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	756	-	-	-	-
14	Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	701	-	-	-	-
15	Debt Excess related to Debt service for portion of existing Alt facilities bonds attributable to eligible H&S Projects > \$100,000 per site (1A)	755	-	-	-	-
16a	Existing Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab		164,955	164,955	172,725	169,785
						502,845

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue						
361 <= Type in School District Number						
INTERNATIONAL FALLS SCHOOL DISTRICT						
<i>Calculations for Ten Year Projection</i>		Pay 21				
		LLC #	FY 2025	FY 2026	FY 2027	FY 2028
			FY 2029			
16b	New debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue		-	-	-	-
17	Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b)	767	164,955	164,955	172,725	169,785
18	Pay as you go revenue for eligible new H&S projects > \$100,000 / site	455	-	-	-	-
19	Total additional revenue for eligible H&S projects >\$100,000 / site (12) - (13) + (14) -(15) + (17) + (18)	456	332,010	330,960	172,725	169,785
	Added revenue for Pre-K remodeling (for VPK approvals only)					
20a	Net debt service for bonds approved for Pre-K remodeling	768	-	-	-	-
20b	Pay as you go for projects approved for Pre-K remodeling	457				
20c	Total Pre-K revenue		-	-	-	-
20d	Total New Law Revenue (10) + (19) + (20c)	458	710,006	708,956	550,721	547,781
						880,841

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue						
361 <= Type in School District Number						
INTERNATIONAL FALLS SCHOOL DISTRICT						
<i>Calculations for Ten Year Projection</i>						
	Pay 21					
	LLC #	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Old Formula revenue						
21	Old formula Health & Safety revenue (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	459	-	-	-	-
22	Old formula alt facilities debt revenue (1A) - gross before debt excess	701	-	-	-	-
23	Debt Excess allocated to line 22		-	-	-	-
24	Old formula alt facilities debt revenue (1A) - debt excess	765	-	-	-	-
25	Old formula alt facilities net debt revenue (1B) = (12) - (13)	766	167,055	166,005	-	-
26	Old formula alt facilities pay as you go revenue (1A)	460	-	-	-	-
27	Old formula alt facilities pay as you go revenue (1B) > \$500,000 (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	463	-	-	-	-
27a	LTFM "H&S >100K per site" bonds	767	164,955	164,955	172,725	169,785
27b	LTFM "other" bonds for 1A hold harmless	769	-	-	-	-
28	Old formula deferred maintenance revenue = (if (22) + (26) = 0, (10) * (\$64 / formula allowance))	466	63,663	63,663	63,663	63,663
29	Total old formula revenue = (21)+(24)+(25)+(26)+(27)+(27a)+(27b)+(28)	467	395,673	394,623	236,388	233,448
30	Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]	468	710,006	708,956	550,721	547,781
31	District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as positive number	469	-	-	-	-
32	District LTFM Revenue (30) - (31)	470	710,006	708,956	550,721	547,781
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	471	-	-	-	-
34	Grand Total LTFM Revenue (32) + (33)	472	710,006	708,956	550,721	547,781
Aid and Levy Shares of Total Revenue						

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue						
361 <= Type in School District Number						
INTERNATIONAL FALLS SCHOOL DISTRICT						
<i>Calculations for Ten Year Projection</i>		Pay 21				
		LLC #	FY 2025	FY 2026	FY 2027	FY 2028
			2022	2023	2024	2025
			2026	2027	2028	2029
35	For ANTC & APU, three year prior date		2022	2023	2024	2025
36	Three year prior Ag Modified ANTC	33	9,611,869	9,996,344	10,396,198	10,812,046
37	Three year prior Adjusted PU (New Weights)	54	1,012.55	994.73	994.73	994.73
38	ANTC / APU = (36) / (37)	474	9,492.75	10,049.34	10,451.31	10,869.36
39	State average ANTC / APU with ag value adjustment	475	10,452.22	10,870.00	11,305.00	11,757.00
40	Equalizing Factor = 123% of (39)	476	12,856.23	13,370.10	13,905.15	14,461.11
41	Local (levy) share of Equalized Revenue (lesser of 1 or (38) / (40))	477	73.84%	75.16%	75.16%	75.16%
42	State (aid) share of Equalized Revenue (1 - (41))	478	26.16%	24.84%	24.84%	24.84%
43	Equalized Revenue (lesser of (34) or (6) * (8))	473	377,996	377,996	377,996	377,996
44	Initial LTFM State Aid (42) * (43)	479	98,892	93,884	93,889	93,884
45	Old formula Grandfathered Alternative Facilities Aid	481	-	-	-	-
46	Total LTFM State Aid (Greater of (44) or (45))	482	98,892	93,884	93,889	93,884
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	485	611,114	615,072	456,832	453,897
48 Debt Service Portion of Revenue (non-grandfather districts)						
49	Subtotal Debt Service Revenue from above = (12) - (13) + (17) + (20a) + (24)	765+766+ 767+768	332,010	330,960	172,725	169,785
50	Existing LTFM bonds excluding bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab	769	40,635	44,415	43,575	37,485
50b	New LTFM bonds excluding bonds on line 17 (principal + interest)*1.05		-	-	-	-
51	Total Debt Service Revenue = (49) + (50) + (50b)	770	372,645	375,375	216,300	207,270
52	Equalized debt Service Revenue (lesser of (43) or (51))	486	372,645	375,375	216,300	207,270
53	Debt Service Aid = (52) * (42)	488	97,492	93,233	53,726	51,480
54	Equalized Debt Service Levy = (52) - (53)	489	275,153	282,142	162,574	155,790
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	490	-	-	-	-
56 General Fund Portion of Revenue (non-grandfather districts)						
57	Total General Fund Revenue = (34) - (51)	491	337,361	333,581	334,421	340,511
58	General Fund Equalized Revenue = (43) - (52)	492	5,351	2,621	161,696	170,726
59	Total General Fund Aid = (46) - (53)	493	1,400	651	40,163	42,404

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue							
361 <= Type in School District Number							
INTERNATIONAL FALLS SCHOOL DISTRICT							
<i>Calculations for Ten Year Projection</i>		Pay 21					
		LLC #	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
60	General Fund Equalized Levy = (58) * (41)	494	3,951	1,970	121,533	128,322	-
61	General Fund Unequalized levy = (57) - (58)	495	332,010	330,960	172,725	169,785	377,996
62	Total General Fund Levy = (60) + (61)	496	335,961	332,930	294,258	298,107	377,996
Notes:							
1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid. 2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan. 3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.							

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue				
361 <= Type in School District Number				
INTERNATIONAL FALLS SCHOOL DISTRICT				
<i>Calculations for Ten Year Projection</i>				
	Pay 21			
	LLC #	FY 2030	FY 2031	
1	Type your district number in cell A2 (Minneapolis = 1.2)			
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b			
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33			
4	Look-up data from following tabs			
5	Initial Formula Revenue			
6	Current year APU	57	994.73	994.73
6a	Additional Pre-K Pupil Units (line 19 of Pre-K application)			
6b	Total Adjusted Pupil Units = (6) + (6a)		994.73	994.73
7	District average building age (uncapped)	451	64.68	65.68
8	Formula allowance		\$ 380.00	\$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	452	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	453	377,996	377,996
11	Added revenue for Eligible H&S Projects > \$100,000 / site			
12	Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	702	-	-
13	Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	756	-	-
14	Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	701	-	-
15	Debt Excess related to Debt service for portion of existing Alt facilities bonds attributable to eligible H&S Projects > \$100,000 per site (1A)	755	-	-
16a	Existing Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab		519,435	-

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue				
361 <= Type in School District Number				
INTERNATIONAL FALLS SCHOOL DISTRICT				
<i>Calculations for Ten Year Projection</i>		Pay 21		
		LLC #	FY 2030	FY 2031
16b	New debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue		-	-
17	Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b)	767	519,435	-
18	Pay as you go revenue for eligible new H&S projects > \$100,000 / site	455	-	-
19	Total additional revenue for eligible H&S projects >\$100,000 / site (12) - (13) + (14) -(15) + (17) + (18)	456	519,435	-
Added revenue for Pre-K remodeling (for VPK approvals only)				
20a	Net debt service for bonds approved for Pre-K remodeling	768	-	-
20b	Pay as you go for projects approved for Pre-K remodeling	457		
20c	Total Pre-K revenue		-	-
20d	Total New Law Revenue (10) + (19) + (20c)	458	897,431	377,996

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue				
361 <= Type in School District Number				
INTERNATIONAL FALLS SCHOOL DISTRICT				
<i>Calculations for Ten Year Projection</i>		Pay 21		
		LLC #	FY 2030	FY 2031
Old Formula revenue				
21	Old formula Health & Safety revenue (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	459	-	-
22	Old formula alt facilities debt revenue (1A) - gross before debt excess	701	-	-
23	Debt Excess allocated to line 22		-	-
24	Old formula alt facilities debt revenue (1A) - debt excess	765	-	-
25	Old formula alt facilities net debt revenue (1B) = (12) - (13)	766	-	-
26	Old formula alt facilities pay as you go revenue (1A)	460	-	-
27	Old formula alt facilities pay as you go revenue (1B) > \$500,000 (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	463	-	-
27a	LTFM "H&S >100K per site" bonds	767	519,435	-
27b	LTFM "other" bonds for 1A hold harmless	769	-	-
28	Old formula deferred maintenance revenue = (if (22) + (26) = 0, (10) * (\$64 / formula allowance))	466	63,663	63,663
29	Total old formula revenue = (21)+(24)+(25)+(26)+(27)+(27a)+(27b)+(28)	467	583,098	63,663
30	Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]	468	897,431	377,996
31	District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as positive number	469	-	-
32	District LTFM Revenue (30) - (31)	470	897,431	377,996
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	471	-	-
34	Grand Total LTFM Revenue (32) + (33)	472	897,431	377,996
Aid and Levy Shares of Total Revenue				

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue				
361 <= Type in School District Number				
INTERNATIONAL FALLS SCHOOL DISTRICT				
<i>Calculations for Ten Year Projection</i>		Pay 21		
		LLC #	FY 2030	FY 2031
35	For ANTC & APU, three year prior date		2027	2028
36	Three year prior Ag Modified ANTC	33	11,694,309	12,162,081
37	Three year prior Adjusted PU (New Weights)	54	994.73	994.73
38	ANTC / APU = (36) / (37)	474	11,756.30	12,226.56
39	State average ANTC / APU with ag value adjustment	475	12,716.00	13,225.00
40	Equalizing Factor = 123% of (39)	476	15,640.68	16,266.75
41	Local (levy) share of Equalized Revenue (lesser of 1 or (38) / (40))	477	75.16%	75.16%
42	State (aid) share of Equalized Revenue (1 - (41))	478	24.84%	24.84%
43	Equalized Revenue (lesser of (34) or (6) * (8))	473	377,996	377,996
44	Initial LTFM State Aid (42) * (43)	479	93,876	93,883
45	Old formula Grandfathered Alternative Facilities Aid	481	-	-
46	Total LTFM State Aid (Greater of (44) or (45))	482	93,876	93,883
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	485	803,555	284,113
48 Debt Service Portion of Revenue (non-grandfather districts)				
49	Subtotal Debt Service Revenue from above = (12) - (13) + (17) + (20a) + (24)	765+766+ 767+768	519,435	-
50	Existing LTFM bonds excluding bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab	769	-	-
50b	New LTFM bonds excluding bonds on line 17 (principal + interest)*1.05		-	-
51	Total Debt Service Revenue = (49) + (50) + (50b)	770	519,435	-
52	Equalized debt Service Revenue (lesser of (43) or (51))	486	377,996	-
53	Debt Service Aid = (52) * (42)	488	93,876	-
54	Equalized Debt Service Levy = (52) - (53)	489	284,120	-
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	490	141,439	-
56 General Fund Portion of Revenue (non-grandfather districts)				
57	Total General Fund Revenue = (34) - (51)	491	377,996	377,996
58	General Fund Equalized Revenue = (43) - (52)	492	-	377,996
59	Total General Fund Aid = (46) - (53)	493	-	93,883

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue				
361 <= Type in School District Number				
INTERNATIONAL FALLS SCHOOL DISTRICT				
<i>Calculations for Ten Year Projection</i>		Pay 21		
		LLC #	FY 2030	FY 2031
60	General Fund Equalized Levy = (58) * (41)	494	-	284,113
61	General Fund Unequalized levy = (57) - (58)	495	377,996	0
62	Total General Fund Levy = (60) + (61)	496	377,996	284,113
Notes:				
1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid. 2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan. 3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.				



Bronco

PRIDE

Falls Elementary School

Principal: Melissa Tate

Student Handbook

2021-2022

PK-5

Dear Students, Parents, and Guardians:

Thank you for choosing Independent School District 361! We are proud of our outstanding staff and high academic standards and we look forward to working with you to provide your child with an exceptional educational experience.

Falls Elementary School is committed to empowering and supporting students by meeting their individual needs to encourage and support their full academic and social-emotional potential. The staff at Falls Elementary School are dedicated to high student achievement, creating positive school culture, and active community engagement in order to enhance the educational experience for your child.

We are committed to be partners in your child's education; we have high expectations and strive to educate all students to meet challenging academic objectives. As a collaborative learning team, we work in partnership to support and enable students to reach their full learning potential.

Falls Elementary School works hard to ensure that ALL students are successful by promoting "Bronco Pride" among the elementary school community. We ask students to show their "Bronco Pride" by:

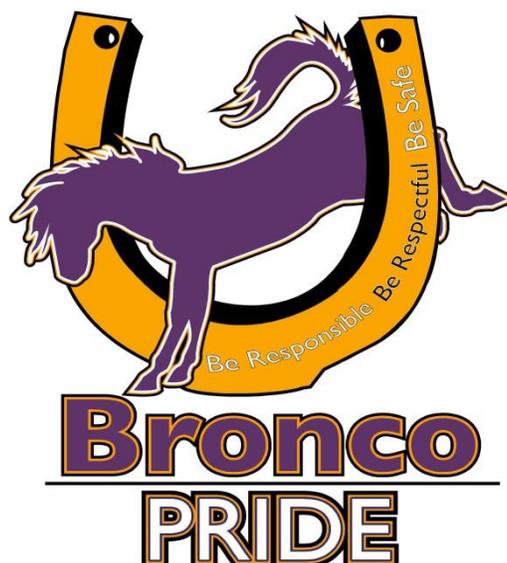
Being Respectful, Being Responsible and Being Safe

Our shared educational purpose, including common knowledge, common language, and common expectations, are the keys to our academic success. In order to teach students expected behavior, the staff of Falls Elementary School created a matrix that outlines what behavior should look like in all settings of Falls Elementary School: classrooms, hallways, bus, cafeteria, restrooms and playgrounds. We have added the matrix for you to review with your child.

We look forward to working closely with you in the future and encourage you to become an active part of Falls Elementary School. If you have questions any time regarding your child's education, please don't hesitate to contact the school.

Sincerely,

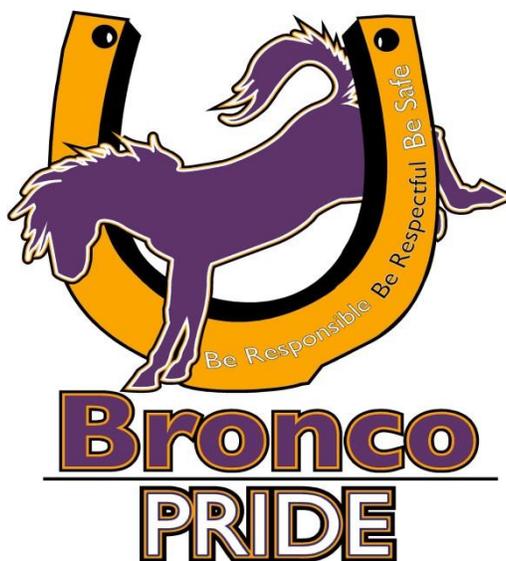
Falls Elementary School Staff



International Falls School District

Mission Statement:

In partnership with parents and the community, the International Falls School District will prepare every student to become a productive citizen by developing their maximum potential within a safe climate of mutual respect and trust. *Waiting for board session updated version*



Vision:

The vision of the International Falls Schools is to be a model of excellence in academics, student activities, technology, and efficient school district operations.

Independent School District 361
School/Home Compact
Falls Elementary

Dear Parent/Guardian:

We believe that learning is a team approach and value your role in working to help your child achieve high academic standards. Together we can improve teaching and learning. We are asking all parents and teachers to review this compact with their child(ren).

STUDENT AGREEMENT: As a student I pledge to:

- Attend school regularly and on time.
- Have a positive attitude toward myself, others, school and learning.
- Know and obey all school and class rules.
- Be respectful to my schoolmates and the adults that help me learn.
- Ask questions and for help when I don't understand.
- Work as hard as I can and complete all assignments on time.
- Come prepared for class each day.
- Limit my TV viewing and do quiet activities such as reading instead.
- Share what I am learning at school with my parents.

PARENT/GUARDIAN AGREEMENT: As a parent/guardian I pledge to:

- See that my child attends school regularly and on time.
- Support the school in its efforts to maintain proper discipline.
- Establish a quiet study time and encourage good study habits.
- Encourage my child's efforts and be available for questions.
- Be aware of how my child is progressing through communication and attendance at conferences.
- Provide 15-20 minutes a day reading to/with my child.
- Monitor television watching and encourage positive use of your child's extracurricular time.

TEACHER AGREEMENT: As a teacher I pledge to:

- Respect, love, and encourage children, their ideas and their growth.
- Provide high quality curriculum.
- Find and vary techniques and materials that work best for each student.
- Be available to answer questions about the school program.
- Provide necessary assistance to parents so their children can become successful learners.
- Communicate regularly with parents and students regarding progress in learning and behavior.

PRINCIPAL AGREEMENT: As a principal I pledge to:

- Create a welcoming environment for students and parents.
- Maintain a positive learning environment.
- Reinforce the partnership between parent, students, and staff members.
- Provide appropriate in-service and training for staff members and parents.
- Maintain and foster high standards of academic achievement and behavior.

Bronco Pride

August, 2021

Dear Parents, Guardians and Students,

This year we are excited to be in our eighth year of implementation of the nationally recognized PBIS program. PBIS is an acronym that stands for Positive Behavioral Interventions and Supports, a program that promotes a school wide positive learning approach to discipline. The objective of PBIS is to improve school climate, teach students to be responsible members of our school community, and to reduce challenging student behaviors in a proactive, positive, and consistent manner. This research based program will improve student academic achievement and social competence.

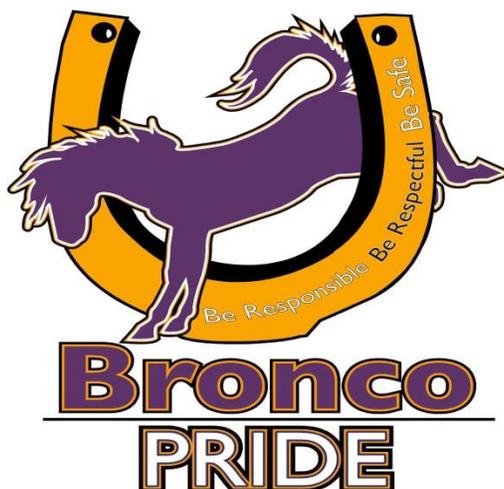
The Parent/Student handbook was created to inform families of our school-wide procedures and expectations for student behavior at Falls Elementary School. Our goal is to continue to utilize the PBIS program to recognize positive behaviors. This year we will continue to focus on teaching behavioral expectations, recognizing positive student behaviors and addressing negative behaviors in a consistent, clear manner.

Research has shown that when students feel safe and supported at school they will demonstrate increased student achievement. Our ultimate goal continues to be to create a safe and welcoming school environment by promoting “**BRONCO PRIDE**”. This matrix was created to teach students expected behavior in ALL settings of Falls Elementary School. Please take time to review this with your child. Elementary Staff will refer to this matrix throughout the school year as we teach desired expectations for all students.

We welcome your questions and comments. The Falls Elementary staff is enthusiastic about the PBIS program and the positive impact it has and will continue to have on our school community.

Sincerely,

Falls Elementary Staff



Bronco Pride Matrix

	Arrival/Dismissal	Bus	Playground	Cafeteria	Hallways	Bathroom	Classroom
Be Respectful	Greet People Use appropriate language/volume Keep personal space Follow adult directions Gather belongings quickly and quietly	Be on time Be ready Use inside voices Use kind words	Take turns Invite others to play Use kind words Be a good sport Respect personal space Enter the building quietly	Use an inside voice Use manners Keep hands/feet to self	Inside voices Quietly greet others with a smile Hats off Follow directions	Allow privacy Leave no trace Inside voices	Inside voices Accept/include others Be positive/engaged Take turns Listening ears
Be Responsible	Be on time Report to designated area quickly Enter building at appropriate time Remain in class line Leave through designated exit Follow after school plans	Clean up space Follow adult direct. Know after school plans Follow bus rules	Bring in what you take out Dress appropriate Use equipment Appropriate	Clean up space Eat what you take Eat only food on your tray Use time wisely	Walk in a straight line Walk on the right side of the hallway Stay with your class	Throw garbage In trash can Don't dawdle Return to class quickly Use bathroom materials Responsibly	Be prepared and on time Give best effort Complete work Participate
Be Safe	Keep hands/feet and objects to self Walk on sidewalk Wait in designated area for pickup Walk around buses not between	Remain Seated Keep hands /feet to self Stay out of danger zone Keep aisles clear	Follow adult directions Line up quickly /quietly Keep hands/ Feet to self	Follow Adult Directions Wash hands Walk Remain Seated	Keep hands/feet to self Keep shoes tied Walk Keep hallway clear	Wash hands with soap Keep hands/feet to self	Follow adult directions Use materials properly Walk safely Keep hands/feet and objects to self

FALLS ELEMENTARY INFORMATION AND POLICIES:

HOMEWORK:

Students are given study time during the school day to complete assignments. There will be limited homework assigned to your child throughout the year, however there may be occasional projects or activities that your child may need your help with. We believe it is more important to spend your evenings together as a family. Eat dinner as a family, read together, and play outside. Children need regular sleep to be at their best day in and day out, please try to get your child to bed early to be ready for the day.

ACCIDENTS:

Every accident in the school building, on the school grounds, at practice sessions, or at an activity sponsored by the school must be reported immediately to the person in charge and to the principal.

ARRIVAL:

If your child does not ride the bus, please time his or her arrival for **8:00 A.M. or after.**

Supervision is provided from **7:45 – 8:30.** The first bell rings at 8:25 and class begins at 8:30. Please drop your child off allowing for enough time to get settled before class time.

Dismissal:

Students who are being picked up will be dismissed at 3:00p.m. (Wednesday dismissal is 2:30). Students will be picked up at the staff parking lot door #3. Parents/guardians must have their provided, laminated name card for their child visible in their car window. When you approach the door, staff will bring your child out to your car.

VISITOR-CHECK-IN-POLICY:

As part of our district's Crisis Management Plan, to help ensure the safety of our students, when entering our Schools, visitors to the building will be screened through our *Raptor Management System*. This is an electronic database that screens against the sex offender databases in all 50 states. It provides us with an electronic record intended to increase student safety by screening who is entering and exiting the building.

- **Sign in at the office.**
- **When approved, get a "Visitor Badge".**
- **Sign out when leaving and return "Visitors Badge".**
- **Enter and Exit using only the main office doors.**
- **Visitors are not allowed in the lunch room or on the playground.**

Doors will be locked from 8:30 – 3:00, visitors will need to use the buzzer system and report directly to the office.

NOTE: When picking up or dropping off students we ask that you wait in the main office and your child will be called down to the lobby.

RELEASE OF STUDENT:

Early dismissal from school is discouraged.

Please try to make all appointments for your children after school hours. However, if your child needs to be released from class during the school day, the following procedure should be used.

- Indicate the time of dismissal in a note to the teacher. A student cannot be released from school without a parent/guardian (or designated adult) present to pick them up.
- Sign your child out from school in the office.
- Pick your child up at the office.
- Your child must sign back in at the office upon returning to school that day.

AFTER SCHOOL PICK-UP: Falls Elementary School

Please finalize your after school plans **before** your child comes to school. If you are going to pick up your child, please send the classroom teacher a dated note indicating that your child will be picked up. We ask that you do not go to your son/daughters classroom to pick them up or to wait for them.

AFTER SCHOOL ACTIVITIES:

There are many activities that take place after school during the year. Students should only be in the building to wait for an activity when there is a coach or adult supervisor present. Students should arrive at the building no more than five minutes prior to an activity starting. Students should be picked up at the designated door before the coach departs. Siblings need to be supervised by a parent or guardian if they are staying to watch an after school activity.

ATTENDANCE POLICY:

Schools are responsible for teaching your child but we can't do our job if your child is absent. A child who misses a day of school also misses a day of learning that might never be replaced. **You can help by making school a top priority.** Build the habit of good daily attendance and you will help your child see that school is important.

On occasion, you may have to take your child out of class before the end of the school day. **According to school policy, you must come to the office and sign your child out. No child will be released to parents directly from the classroom.** Students will be called to the office for pick up. If someone other than the child's parent will be picking up a student, the parent must contact the school to give permission.

Reporting an Absence

If your child will be absent or tardy for any reason, please report the absence by calling, and leaving a detailed message, the school office attendance hotline at 218-283-2571 ext. 1399 before 10:00a.m. (or within 48 hours of the absence). You may also send a note with your child when they return to school. We will be checking the messages throughout the morning. Please do not call your child's teacher to report the absence, all absences will be run through our office by this hotline. **All absences must be cleared within 72 hours; those not cleared within 48 hours will become truant and will count towards your child's total number of unexcused absences.**

Excused Absences/Tardies

Parents must call the school on the morning their child is going to be absent. The following are examples of excused absences:

- Absence where the parent has notified the school prior to 10:00a.m. on the day of the absence or the student brings in a note to the office signed by a parent or guardians upon return to school.
Absences not cleared within 72 hours will remain as truant.
- Serious illness that results in the student to remain home or to be sent home by the school nurse.
- Serious illness in the student's immediate family
- A death in the student's immediate family or of a close friend or relative
- Medical, dental or orthodontic treatment, or counseling appointment
- Court appearances occasioned by family or personal action
- Religious instruction not to exceed three hours in any week
- Physical emergency conditions such as fire, flood, storm, etc.
- Official school field trip or other school-sponsored outing
- Removal of a student pursuant to a suspension. Suspensions are to be handled as excused absences and students will be permitted to complete make-up work.
- Family emergencies
- Active duty in any military branch of the United States
- Vacations with family with prior approval from the office

Unexcused Absences/Tardies

Students who arrive to school after 8:30 are considered tardy. Students who arrive after 9:00 will be considered absent. **Three (3) unexcused tardies equal one unexcused absence.** The following are examples of absences/tardies that will not be excused:

- Absences/tardies that are unreported will be considered unexcused
- Personal transportation problems
- Missing the school bus
- Shopping
- Oversleeping or overtired
- Skipping school or class
- Caring for siblings, family, or friends
- Truancy. An absence by a student which was not approved by the parent and /or the school district.

- Any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures. **Parents have up to 72 hours from the date of absence to report the reason for absence. The absence will remain unexcused without notice after 48 hours.**
- Work at home or a business, except under a school-sponsored work release program
- Any other absence not included under the attendance procedures set out in this policy

After three (3) unexcused absences from school, a student is deemed "Continuing Truant" by law and after five (5) unexcused absences, the school will notify the Koochiching County Truancy Team, which will require the student and parent to meet with the team.

After seven (7) unexcused absences from school, a student is deemed "Habitually Truant" and the school will take appropriate action and will notify the County Attorney's Office and or Koochiching County Social Services. However, in an effort to be proactive in improving attendance, the school has the following procedures in place to support student attendance:

- 1) After three (3) unexcused absences, administration may request a meeting with the family, students, school representative, school social worker, and possibly county or tribal social services in order to identify barriers to good attendance and develop a plan to improve attendance.
- 2) After a student accumulates six (6) illnesses in a quarter, the student and family may be required to submit medical documentation for future absences in order to be excused. If no medical documentation is provided, the student may be referred to the Koochiching County Truancy Team.

Exempt Absences:

In school suspension, out of school suspension, school activities, court appearances, etc. are considered exempt absences and do not count towards overall total absence.

BREAKFAST AND LUNCH:

Breakfast is available to students from 7:45-8:25. An informational letter is sent home at the beginning of the year with the current prices of breakfast and lunch. Applications for free and reduced-price breakfasts and lunches are available at Falls Elementary School office. **We encourage all families to complete and turn in a free and reduced-priced lunch form.**

Federal Education Dollars are directly tied to the number of children who qualify for free or reduced lunch. Monies go towards:

- Compensatory Dollars
- Title I funds

By filling out a LUNCH APPLICATION form, your family could help qualify schools for more Federal Education dollars.

By filling out this form:

- **Your child DOES NOT have to eat hot lunch at school**
- **Your child DOES NOT have to receive Title I services.**

This is the only way schools can qualify for Federal Funds for students who need extra help and support.

BUS SERVICE:

Riding the bus is a privilege. Students are expected to be at the bus stop 5 minutes prior to the pick-up time. Any student in preschool or kindergarten must have an adult present at the bus drop off. **The bus driver will not release a preschool or kindergarten student without seeing an adult present.** If there is no adult present, the bus driver may contact law enforcement (i.e. school or county social worker) for assistance. Students are expected to cooperate and follow bus-safety guidelines. Parents will be notified of bus misconduct when parental support is needed.

Our goal is to get your child safely to and from school each day so they are ready to learn. Unsafe behaviors will not be tolerated.

Bus Rules:

1. Immediately follow the directions of the driver.
2. Sit in your assigned seat facing forward.
3. Talk quietly and use appropriate language.
4. Keep all parts of your body inside the bus.
5. Keep your arms, legs and belongings to yourself.
6. No fighting, harassment, intimidation, or horseplay.
7. Do not throw any object.
8. No eating, drinking, or use of tobacco or drugs.
9. Do not bring any weapon or dangerous objects on the school bus.
10. Do not damage the school bus.

Consequences for Bus Violations:

- **1st Offense:** Warning by the bus driver and call to parents
- **2nd Offense:** 1 day suspension from the bus
- **3rd Offense:** 3 days suspension from the bus
- **4th Offense:** 5 days suspension from the bus
- Any further consequences will be delivered from the school, in conjunction with the Transportation Director, and/or the Principal. This may result in permanent removal from bus transportation.

*In-school consequences may also be a part of any disciplinary action.

Any Questions regarding transportation should be directed to Tom Holt, the Transportation Director at 218-2832571, ext. 1185

COMMUNICATION:

Open communication between home and school is critical to your child's success. Conferences, open house, report cards, school bulletins, and newsletters are some of the formal ways we use to keep you informed about your child's school experiences. Please keep us informed. A dated, signed note is required in the following circumstances.

- You want your child to stay in during recess, or to miss physical education class, which requires a doctor's excuse.

- Your child will leave school early, or will leave and return during the day.
- Please note: With 500+ students and only one full time secretary, it is difficult to disseminate information. **Please notify the school office of any changes in pickup/drop off before 1:00p.m., after 1:00p.m. we can't guarantee your child will receive the message.**

If you need to pick up your child from school it is important to have that conversation with your child prior to their school day and send a note with your child regarding this change. Do not call the school office asking to speak with your child unless it is a family emergency.

CONNECTING WITH YOUR CLASSROOM TEACHER:

When you would like to talk to your child's teacher during the school day, please send a note to school with a choice of preferred times for the teacher to call you. All staff has voice mail and parents or guardians can leave a message at any time. A prep-time would be the only time we would interrupt a classroom during the day, except for an emergency. You may also e-mail the teacher.

FIELD TRIPS:

On occasion students will attend educational field trips with his/her classroom. All field trips will be properly supervised and the classroom teacher will notify parents/guardians prior to any field trips that students will attend.

DATA PRIVACY:

Due to data privacy laws, class lists or student phone numbers and addresses cannot be shared for any reason.

CONFERENCES AND REPORT CARDS:

Parent-teacher conferences are scheduled in the fall and spring. They provide a valuable opportunity for the parent/guardian and teacher to share information about the child. In addition, parents or teachers may request special conferences at any time of the year, if desired.

Report cards are issued four times a year at the end of each quarter.

MINNESOTA COMPREHENSIVE ASSESSMENT (MCA) REFUSAL TO PARTICIPATE

Parents have the right to refuse to have their student complete the state-required standardized assessments. Parents need to complete an authorization form to opt out. This form must be returned to the school no later than January 15 if they wish to opt their student out of testing in the spring.

We encourage parents to allow their students to participate in the MCA testing in the spring at our school. This is a way that we can measure how well the academic standards have been aligned to our curriculum and daily instruction. Having our students participate in the assessments and then analyzing the results is an effective way to measure how well we are doing as a school and helps us to make necessary changes to help improve our instruction.

More information regarding MCA testing can be found at the following website:

<http://education.state.mn.us/MDE/fam/tests/index.htm>

RETENTION AND PROMOTION POLICY:

The promotion and retention of students must rely heavily on the professional judgment of the certified staff; however input is both encouraged and expected. Accordingly, promotion and retention of students shall be evaluated according to documentation of the classroom teacher and other certified staff working with the student, i.e. grade level outcomes, classroom gradebook, state performance standards, standardized test scores, social observations, strategies used to aid the student and the results, work samples.

Recommendations for retention will be based on the following criteria:

- **A student who is not sufficiently mature socially, emotionally, mentally, or physically, which interferes with school success.**
- **A student who has not reached a standard of achievement and/or proficiency in the three core areas (reading, mathematics and written language) which would allow him/her to progress satisfactorily at the next grade level.**
- **A student who has not been in attendance for at least 155 days of the school year or has not met minimum standards as stated above.**

EXEMPTIONS:

- **A student will be retained only one time in any grade level.**
- **A student will be retained no more than two total times in grades K-5.**
- **Students identified as eligible for special education shall be provided with appropriate programs to meet their needs. Promotion or retention of these students shall be on an individual basis with said results to be determined and approved by the Individual Educational Program Staffing Team.**

DISCIPLINE:

We believe that all students can behave appropriately at school. In order to create an environment where learning can best take place, students are expected to conduct themselves in a safe and non-violent manner, respecting the rights of others. Behavior that disrupts the environment, infringes upon others, or creates unsafe conditions by a student while under school jurisdiction is not acceptable. The staff at our schools has the goal of establishing an atmosphere in which students feel safe and secure, maximizing their opportunities to learn. Falls Elementary School works hard to ensure that ALL students are successful by promoting "BRONCO PRIDE":

- **Being Respectful**
- **Being Responsible**
- **Being Safe**

Any student who disturbs or interrupts the peace and good order of the school or school-sponsored activities will be subject to disciplinary action, which may include suspension from school.

GENERAL SCHOOL RULES:

- Respect yourself and others.
- Keep yourself and others safe.
- Listen to and follow directions.
- Be Responsible.

LUNCHROOM GUIDELINES:

- Use proper table manners at all times.
- Keep lunchroom neat and clean.
- Use QUIET voices.
- Always walk.

PLAYGROUND RULES:

- When the bell rings, line up properly and enter the school quietly.
- Keep hands and feet to yourself.
- Tell an adult about:
 - Any injuries.
 - Unsafe playground conditions.
 - Unsafe behavior of other students.

All Playgrounds:

- Students will come down slides feet first.
- No electronics on the school playground.
- Students will not climb up the slides.
- Students will not stand on or sit on top of the monkey bars.
- Students will not jump off any equipment.
- Students will not slide down the supporting poles.
- Students will not climb on outside of any equipment.
- Staff may choose to keep students off the equipment when it is wet or icy.
- Wall ball is only permitted on the North Wall
- Only tennis balls or soft pucks are permitted for hockey

Spider Web Playground:

Boundaries:

- Do not go past the bike rack
- Do not go past the spider web playground boundaries
- Do not go past the edge of the building (basketball court)

Spider web:

- Students are not permitted to jump off the spider web.
- No pushing at any time.

Zip line/Monkey Bars:

- No sitting/climbing on top of the zip line or monkey bars.

Back Playground:

- No Sliding on Ice

Boundaries:

- Do not go past the tree line.

Spinners:

- Hands and feet stay on spinners at all times.

Monkey Bars/Climbing Wall:

- No sitting on top of the monkey bars or climbing wall.

Kindergarten Playground:

Boundaries:

- Stay out of the woods
- Stay back of the tree line

General Rules:

- Sliding down hills only, do not play on the back of the snow hills.
- No sliding on the ice at any time.
- Sand toys need to stay in the sandbox.

- No throwing wood chips.
- No sitting on top of the monkey bars.
- No standing on top of the bus or ambulance bars.

Miscellaneous:

- **Tackle football is not permitted.** Flag football is permitted unless it gets too rough.
- Students will not jump on other children's backs, spit, or swear.
- Students who are placed at the wall must remain there until they are dismissed by an adult.
- Under no circumstances are skateboards, snowboards or roller blades to be used at school.
- Students need to remain at their designated playground.
- No suckers or pop allowed on the playground.
- No electronics of any kind at any time.

SNOW:

- Students are not allowed to throw snowballs.
- Students will not put snow in other children's faces, down their backs, etc.
- **Students will not play "King of the Hill."**
- Students MUST have boots and snow pants to slide down the hill.

PLEDGE OF ALLEGIANCE:

Minnesota Statutes 121A.11 "Anyone who does not wish to participate in reciting the pledge of allegiance for any personal reasons may elect not to do so. Students, and school personnel, must respect another person's right to make that choice.

BULLYING:

It is critical for all students to know bullying is not acceptable behavior anytime, anywhere! We need all students to report bullying behaviors. All students need to know that bullying will not be tolerated and disciplinary action will be taken.

BULLYING DEFINITION:

Bullying is aggressive behavior that involves unwanted, negative actions.

Bullying involves a pattern of behavior repeated over time.

Bullying involves an imbalance of power or strength.

Recognizing the Difference

NORMAL PEER CONFLICT	BULLYING
Equal power of friends	Imbalance of power: not friends
Happens occasionally	Repeated negative action
Accidental	Purposeful
Not Serious	Serious with threats of physical or emotional harms
Equal emotional reaction	Strong emotional reaction from victim and little or no emotional reaction from bully
Not seeking attention or power	Seeking power, control or material things
Not trying to get something	Attempt to gain material things or power
Remorse-will take responsibility	No remorse-blames victim
Effort to solve the problem	No effort to solve the problem

The complete bullying policy (514) is available from the building principal or on the District 361 web page at: <http://www.isd361.k12.mn.us/>

ASSAULT: DANGEROUS THREATS:

Threats to normal school operations or school activities, such as reporting of dangerous or hazardous situations that do not exist, are against school rules and state statute.

PHYSICAL ASSAULT (FIGHTING):

Physical assault is an act which intentionally inflicts, or attempts to inflict, bodily harm upon another.

Physical assault by students against staff members or students is considered to be Bottom Line behavior and the principal or staff member must take immediate action to halt such behavior. In reacting to incidents of assault, staff members may be required to use reasonable physical force to prevent or minimize injury to students or staff.

SEXUAL, RELIGIOUS, RACIAL HARASSMENT OR VIOLENCE:

It is the policy of Independent School District #361 to maintain learning and working environment that is free from religious, racial, or sexual harassment and violence. The school district prohibits any form of religious, racial, or sexual harassment and violence.

It shall be a violation of this policy for any pupil, teacher, administrator or other school personnel of the school district to harass a pupil, teacher, administrator, or other school personnel through conduct or communication of a sexual nature or regarding religion and race as defined by this policy. (For purposes of this policy school personnel includes; school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.

RACIAL HARASSMENT DEFINITION:

Racial harassment consists of physical or verbal conduct relating to an individual's race when the conduct:

1. Has the purpose or effect of creating an intimidating, hostile or offensive working or academic environment;
2. Has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance;
3. Otherwise adversely affects an individual's employment or academic opportunities.

RACIAL VIOLENCE DEFINITION:

Racial violence is a physical act of aggression or assault upon another because of, or in a manner reasonably related to, race.

RELIGIOUS HARASSMENT DEFINITION:

Religious harassment consists of physical or verbal conduct which is related to an individual's religion when the conduct:

1. Has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
2. Has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance;
3. Otherwise adversely affects an individual's employment or academic opportunities.

RELIGIOUS VIOLENCE DEFINITION:

Religious violence is a physical act of aggression or assault upon another because of, or in a manner reasonably related to, religion.

SEXUAL HARASSMENT DEFINITION:

Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:

1. Submission to that conduct or communication is made a term or condition, either explicitly or implicitly, or obtaining or retaining employment, or of obtaining an education; or
2. Submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
3. That conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's employment or education, or creating an intimidating, hostile or offensive employment or educational environment.

Sexual harassment may include but is not limited to:

1. Unwelcome verbal harassment or abuse;
2. Unwelcome pressure for sexual activity;

3. Unwelcome, sexually motivated or inappropriate patting, pinching, or physical contact, other than Necessary restraint of pupil(s) by teachers, administrators, or other school personnel to avoid physical harm to persons or property;
4. Unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;
5. Unwelcome sexual behavior or word, including demands for sexual favors, accompanied by implied or overt promised or preferential treatment with regard to an individual's employment or educational status; or
6. Unwelcome behavior or words directed at an individual because of gender.

SEXUAL VIOLENCE DEFINITION:

Sexual violence is a physical act of aggression or force or the threat thereof which involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined

Minnesota Statutes Section 609.341, include the primary genital area, groin, inner thigh, buttocks, of breast, as well as the clothing covering these areas.

Sexual violence may include, but is not limited to:

1. Touching, patting, grabbing, or pinching another person's intimate parts, whether that person is of the same sex or of the opposite sex;
2. Coercing, forcing or attempting to coerce or force the touching of anyone's intimate parts;
3. Coercing, forcing or attempting to coerce or force sexual intercourse or a sexual act on another; or
4. Threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

International Falls Public Schools does not discriminate on the basis of race, color, creed, national origin, sex, sexual orientation, religion, disability, receipt or public assistance, marital status or age.

VERBAL ASSAULT:

Abusive, threatening, profane, or obscene language either oral or gestures by a student towards a staff member or another student are forbidden.

DANGEROUS WEAPONS AND ARTICLES:

It is unlawful for any person to bring to school or have in their possession any weapons: guns, knives, explosive devices (fake or real) fire crackers, stink bombs, or anything construed by the school to be dangerous or cause alarm or fear in any person in the school or on school property.

Some chains may also be considered dangerous weapons. A notification will be given and documented. Further wear will result in suspension and/or expulsion proceedings.

Violation of said article will result in immediate suspension until a hearing can be arranged with school, parents, and law enforcement personnel.

A student who brings a weapon to school shall be expelled for a period of (1) year. The principal, under appropriate circumstances, may recommend and the board may impose a lesser penalty. The student may also have charges filed against him/her by a law enforcement agency.

DRESS/CLOTHING:

Students will be expected to go outside after lunch so they need to dress appropriately for the weather.

We ask you, as parents and guardians, to guide your children in dressing appropriately for the weather conditions and for the learning environment. Boots, hats and mittens are necessary during the cold winter months. Students should have snow pants. Please label your child's clothing and boots for easy identification in case they become lost or misplaced. If you are missing something, remember to stop by and check the "Lost and Found" items.

Children are not allowed to wear, **short shorts**, or **open midriff tops**. It is necessary for students to dress so as to not draw excessive attention to themselves or distract others from being able to focus on learning. Good judgment is an important skill they will use for a lifetime! Parents should guide their children in selecting clothing/jewelry. Please be sure attire is not hazardous in various school activities such as gym or recess.

Students are not allowed to wear hats in the school building, except for special occasions.

PERSONAL LISTENING DEVICES AND CELL PHONES:

Cell phones, iPods, MP3 players, etc., are prohibited in classrooms, except where a student has special permission under special circumstances. Students in violation of this policy will fall under the elementary discipline process.

WEATHER POLICY:

Children will go outside for recess and physical education and after lunch unless the temperature falls below -18 degrees, with or without the wind-chill.

VOLUNTEERS:

Volunteers are truly a gift to our schools! Volunteers are invaluable members of the school-home-community-team dedicated to enriching public education. Please check with your child's teacher to see how you can help in your child's classroom. If you come to volunteer, please sign in at the office. The office has a "Volunteer Badge" for you to wear while you are in Falls Elementary. Please return it to the school office when you sign out.

CONFIDENTIALITY:

Our schools promote the rights of all children with regard to confidentiality. If you are volunteering at school, information regarding student progress, actions, behavior and skills are confidential. The classroom teacher is the person who communicates with a parent about how their child is doing. It is mandatory to keep student information within the classroom. Students have the right to know that visiting adults will not be talking about them after they have been helping out in their classroom. If you have issues you are concerned about, please talk to the classroom teacher or principal.

MANDATED REPORTING:

District 361 school personnel are mandated by law to report all incidences of abuse or suspected abuse or neglect of children. This includes physical, sexual or emotional abuse.

MEDICATION POLICY:

If your child takes a medication at school, a signed doctor's order, parent signature and the original prescription bottle or container for this medication are all necessary. Medicine in envelopes or baggies will not be accepted. Aspirin or other over the counter drugs cannot be given to a child without written permission from a doctor. A Medication Authorization Form is included in this booklet. If you need additional forms, please contact your school office.

IMMUNIZATION:

Minnesota Statutes, Section **121A.15** requires that all children, prior to enrolling in a Minnesota school, must be immunized against diphtheria, tetanus, pertussis (whooping cough), polio, measles, mumps and rubella, Hepatitis B, Varicella (chickenpox) and (Hib for all preschoolers) or meet one of the allowable alternatives. The law allows for these exemptions:

A signed statement from a doctor exempting the person from the required vaccine because of medical reasons.

A notarized statement that immunization goes against personal beliefs.

ILLNESS AT SCHOOL:

A student who becomes ill while at school may go to the nurse's office. If the student needs to go home the nurse will call the parents. If parents cannot be reached, the person designated by parents on the emergency information sheet will be notified.

If your child has a fever above 100 degrees while at school he/she will be sent home.

SPECIAL EDUCATION:

Special education is intended to meet the needs of identified students with disabilities whose needs are not met by regular education. Specifically, the learning of these students is significantly impacted by their disability. Federal and State laws specifically direct the eligibility and implementation of the services and programs. Special Education students are served in regular classrooms, special settings, or both, depending on team decisions based on student needs. If you have questions regarding special education programs, please contact the school principal.

STUDENT REGISTRATION:

Each spring our school conducts a kindergarten registration drive for the next year's kindergarten classes. Your child may enroll in kindergarten if he/she is five years old as of September 1 of the current school year. You will need to provide a birth certificate and an updated immunization record at the time of registration. Pre-school screening is also required.

EMERGENCY PHONE NUMBER:

We must have on file the name; address and phone number of a relative or friend in case we cannot reach you in an emergency. If you have a regular schedule of activities, such as sports or volunteer work, please let us know your schedule and the phone numbers where you can be reached.

It is essential that this record be kept current. Please notify the office if there are changes or additions during the year.

LOST AND FOUND:

Parents should give the following suggestions careful consideration to help eliminate lost items:

- Clearly label your child's coats, jackets, sweaters, caps, and boots with his/her name and grade.
- When an article is lost, don't let time elapse before trying to locate it.
- Use caution in allowing articles of sentimental or monetary value to be brought to school.

PERSONAL PROPERTY:

Children should not bring expensive jewelry, valuable toys, money, etc. to school. The use of cell phones, and hand-held games are not permitted during class hours. These items must be kept in the student's backpack or school bag.

If it is necessary to send money to school, please put it in a sealed envelope with the child's name, date, and purpose of the money written on the envelope. Lunch payments should be brought to the office before classes begin each morning. Checks for lunch money should be made out to **ISD #361**. It would be helpful if you would include the family's lunch account number on the check.

Distribution of Non-school-Sponsored Materials on School Premises by Students and Employees:

The school district recognizes that students and employees have the right to express themselves on school property. This protection includes the right to distribute, at a reasonable time and place and in a reasonable manner, non-school sponsored material.

To protect First Amendment rights, while at the same time preserving the integrity of the educational objectives and responsibilities of the school district, the school board adopts the following regulations and procedures regarding distribution of non-school sponsored material on school property and at school activities.

Please review the full policy (**Policy 505: Distribution of Non-school-Sponsored Materials on School Premises by Students and Employees**) located on the District website under policies.

Independent School District No. 361

International Falls Public Schools does not discriminate on the basis of race, color, creed, national origin, sex, sexual orientation, religion, disability, receipt of public assistance, marital status or age.

Section 504 Officer (Gr. K-5)

Melissa Tate

1414 15th Avenue; International Falls, MN 56649

218-283-2571 ext. 1232

Section 504 Officer (Gr. 7-12)

Marc Glowack, Dean of Students

1515 11th Street; International Falls, MN 56649

218-283-2571 ext. 1110

Alternative: Marc Glowack,

Dean of Students Gr. 6-12

Alternative: Melissa Tate, Elementary Principal

Title IX Officer (District-wide)

Kevin Grover Superintendent of Schools

1515 11th Street; International Falls, MN 56649

218-283-2571 ext. 1112

Title IX Officer (Alternate)

Tim Everson, FHS Principal

1515 11th Street; International Falls, MN 56649

218-283-2571 ext. 1104

Human Rights Officer

Tim Everson, FHS Principal

1515 11th Street; International Falls, MN 56649

218-283-2571 ext. 1104

Human Rights Officer (Alternate)

Melissa Tate, FES Principal

1414 15th Avenue; International Falls, MN 56649

218-283-2571 ext. 1232

Request for approval to write off the following as uncollectible debt.

Date: 6/17/2021

The following is a summary of account totals by fee type which have been determined to be uncollectible accounts, therefore, this is a request for Board approval to write off the following amounts:

Fee Type	Amount	Fund
School Readiness	890.00	Community Ed
Food Service Meal Accounts	0	General Fund
FHS Student Fees/Fines		General Fund
FES Student Fees/Fines	0	Library fines / Fines
Total Write Off:	890.00	

Definition:

Uncollectible Account(s):

- 1) Account that has been determined to be uncollectible due to any of the following:
 - * No current contact information on file to locate family / individual; Family moved out of District
 - * Amount is under \$25 threshold
 - * Deceased
 - * Debt is over 3 years past due

- 2) Account turned over to a Collection Agency:
 - * Attempts to collect have been unsuccessful by District
 - * Debt is within 3 years

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT #361**

**BOARD POLICY 730
Delinquent Meal Bad Debt**

Adopted: August 17, 2021

I. PURPOSE

To provide clear guidance on when an unpaid meal charge is considered delinquent meal bad debt.

II. BACKGROUND AND DEFINITIONS

The District currently has a procedure in place to collect unpaid meal charges. The unpaid charges become delinquent meal debt when payment is overdue for meals eaten and money not provided. The debt is considered “delinquent meal debt” as long as it is considered collectable and efforts are being made to collect the debt. All costs incurred in collecting delinquent meal debt may be charged to the food service fund.

Delinquent meal debt becomes “delinquent meal **bad** debt” when payment is overdue, and it is determined that further collection efforts for delinquent debt are useless or too costly. Food service funds cannot be used to cover the losses of delinquent meal bad debt. Delinquent meal debt will be considered bad debt when the collection agency the District contracts with is unsuccessful in collecting the debt at the end of one year.

III. COSTS OF DELINQUENT MEAL BAD DEBT

The costs of delinquent meal bad debt must be charged to the general fund. Each year, the bad debt costs will be accumulated and presented to the School Board for informational purposes.

IV. DONATIONS FROM THE COMMUNITY

The District will provide opportunities for the community to donate funds to assist families in need of financial assistance. Donations for unpaid meal charges will be accepted by the School Board as outlined in District donation policy.

Ship To:

Melissa Tate
 Falls Elementary
 1414 15th Ave
 International Falls, MN 56649-2488
Phone: (218) 283-2571 x1232

Prepared By:

Luke Abbott
Account Manager
Phone: 612-219-6225
Email: lukea@fepremier.com



Valid Through: 06/10/21 Payment Terms: Due Upon Delivery Unloaded By School Installed By School

Quoted price includes shipping and freight costs.

Qty	Manufacturer	Product Number	Description	Unit Price	Ext. Price
10	WB	ELS7400-EJA-TB	ELO Connect 4 Desk 3 Adjustable Round Legs Top 23.88x35.88 Choice of Standard Color Top AE Standard Translucent Tote Kit	\$217.00	\$2,170.00
					
26	WB	ELS7255-EJA	ELO Flower Table, 60x60 6 Jr Adjustable Legs, 21.25-34.25"H Cassis laminate top, Slate Grey Armor edge, Silver legs, white nylon glides	\$386.00	\$10,036.00
					
6	WB	SSC0272-0AC	Double Wide Tote Storage, No Doors, 28x72x23 32 Totes, Casters Grey Nebula laminate w/ Cassis edge. Clear tote trays.	\$1,263.00	\$7,578.00
					
5	WB	GIB7082-CH7722	FlipTop Tubular T Base Table 30x60 Fixed Height Top: Standard Color Choice AE	\$621.00	\$3,105.00
					
9	WB	GIB7080-CH7722	FlipTop Tubular T Base Table 30x48 Fixed Height Top: Standard Color Choice AE	\$606.00	\$5,454.00
					

Qty	Manufacturer	Product Number	Description	Unit Price	Ext. Price
3	WB	ELS7069-EJA	ELO Rectangle Table Adjustable Straight Legs 24x48 Choice of Standard Color Top AE	\$224.00	\$672.00
					
10	WB	ELO7226-EJA	ELO Horseshoe Table 48x72 Junior Adjustable Legs Standard Color Choice Top AE	\$303.00	\$3,030.00
					
1	WB	ELS3069-EJA-RR6	ELO Ingenuity Table 4 Jr Adjustable Straight Round Legs (Sit to Stand) 26.12x50.12	\$517.00	\$517.00
					
2	WB	CLS6192-4330-AC	Stewart Workstation 12 Totes, 3 Compartments High 30" Height Classic Color Selection	\$1,746.00	\$3,492.00
					
12	WB	CLW7254-630030-AC	Reflection Workstation 30x60 Height 30 Top and Casebody-Classic Color Selection 3MM or AE band	\$1,150.00	\$13,800.00
					
30	Smith System	OODLE31	Oodle Stools Set 3 Oodles 1 Rocker Base	\$125.00	\$3,750.00
					

Picture used for reference. Actual product and color selection may vary.

Grand Total

\$53,604.00

Customer Approval Signature _____

Quotation Valid for 30 Days - Prices Subject To Change - Prices Based Upon Total Purchase

Guaranteed Best Price

Premier F&E will never knowingly sell a product or a service at a higher price than any competitor.
If you find a better price, Premier F&E will match the price plus offer you a \$50.00 credit on your next order.

PREMIER FURNITURE & EQUIPMENT TERMS & CONDITIONS

Contract Formation

Premier Furniture & Equipment (Premier F&E) will not agree to any terms that are additional to or different from these terms. Terms that are printed on or contained in a purchase order or other form prepared by Purchaser which are additional to or in conflict with inconsistent with those herein shall be considered to be inapplicable and shall have no force or effect. Processing of purchase order, if purchaser has not otherwise agreed to these terms, Purchaser's acceptance of delivery of, or payment for, the Products will constitute Purchaser's acceptance of these terms. The parties intend these terms as a final expression of their agreement and as a complete and exclusive statement on the terms and conditions of the agreement. These terms and conditions may not be abrogated, varied, modified, supplemented or waived except in writing and signed by an authorized representative of Premier F&E.

Order Acceptance

Any other issues by Purchaser are subject to final approval of Premier F&E.

Order Changes

Changes to orders in process must be in writing and will result in price adjustments and/or rescheduling of the order for delivery.

Order Cancellation

In the event of order cancellation, the customer will be responsible for all the expenses incurred in the producing the order through the date of cancellation. These charges would include materials purchased and labor consumed in producing the order.

Terms of Sale

Due to the custom nature of its products an initial payment of 50% of the total order amount may be required at the time of the order placement with the remaining balance to become due net 30 days from date of the final invoice. The final invoice will be forwarded at the time of shipment of the product for delivery. In the event that an order is delayed for a period of 30 days or more beyond the original requested shipping date, through no fault of Premier F&E, then an additional payment of 25% of the total order amount will become due and payable, with the remaining balance to become due net 30 days from date of the final invoice.

Past Due Charges

If payments are not made according to terms governing the sale, the unpaid balance shall bear interest at the rate of 1.5 percent per month or 18 percent annually until paid.

Applicable Prices

Prices and discounts are subject to change. Applicable prices will be those in effect at the time of quotation.

Taxes

Unless specifically stated, prices do not include any federal, state or local taxes which may now or hereafter be applicable to or imposed upon or with respect to the transaction, the property, its sale, its value or its use, or any services performed in connection therewith. Purchaser agrees to pay or reimburse Premier F&E for any such taxes, which Premier F&E or Premier F&E's subcontractors or supplies are required to pay.

Delivery

All orders are shipped F.O. B. direct from manufacturer. Premier F&E will select the method of packaging or crating, the routing and the carrier. Any additional expense resulting from customer's request for special shipping or routing will be billed to the customer. Risk of loss or damage to any part of a shipment shall pass to the customer upon delivery. Delivery to be determined by F.O. B. point. Any delivery information (including time of shipment) is approximate. Premier F&E shall use its best efforts to make delivery as scheduled, but Premier F&E shall not be liable for any loss or damage resulting from a failure to deliver or delays in delivery caused by labor dispute (including a strike, slowdown, or lockout), fire flood, governmental act or regulation, riot, inability to obtain supplies, materials or shipping, space, plant breakdown, power failure, delay, or interruption of carries, accident, acts of God or other causes beyond, Premier F&E's control. Furthermore, Premier F&E shall not be liable for any incidental, special or consequential damages resulting from Premier's failure to meet delivery schedules.

Storage Charges

Storage and handling charges will be assessed for completed orders which have been delayed at customer request.

Merchandise Shortage

Shortage of merchandise must be reported within 48 hours of receipt of shipment.

Installation

Installation will be performed by an authorized installation sub-contractor, if requested and included on quote form and purchase order. Installation rates are normally provided at the time of quotation. Unless specifically agreed to, installation rates quoted are based on nonunion labor. If union or prevailing wage is required for installation, additional expense incurred will be invoiced to customer. Installation is scheduled at the customer's request and in accordance with acknowledged shipping date. Site conditions must be suitable for furniture installation specifically including the prior completion of flooring/carpeting and overhead work for areas in which furniture is to be installed. Premier F&E will use its best efforts to coordinate with the customer regarding site conditions prior to delivery, however, if installation delays are encountered due to site conditions and through no fault of Premier F&E, additional expense incurred will be invoiced to the customer. This specifically includes any installation return trips which may be required due to site conditions beyond the control of Premier F&E.

Security Interest

Purchaser hereby grants to Premier F&E a security interest in the products which are subject of the agreement until the products are paid in full. At Premier F&E's request. Purchaser shall execute and deliver to Premier F&E's request. Purchaser shall execute and deliver to Premier F&E a financial statement in a form acceptable to Premier F&E to perfect this security interest.

Warranty

Premier F&E warrants its products to be free of defects in materials and workmanship per manufacturer's written warranty. This warranty extends from the date of installation and is based on normal usage of the product in accordance of the original manufacturer warranty. This warranty does not apply to possible damage or misuse of the product and does not cover normal wear and tear, vandalism and misuse. Upon being notified of a potential warranty defect, Premier F&E at its option will either repair or replace the item as originally specified by the original manufacturer. Damage caused by a freight carrier is not covered under this policy.

Premier F&E shall not be liable for incidental or consequential damages arising out of a claim of defective product. This warranty is in lieu of all other expressed and implied warranties and constitutes the sole and exclusive liability of Premier F&E. No person other than an authorized officer of Premier F&E may modify or expand the warranty provided herein or in any quotation to Purchaser, waive any of the limitations, or make any different or additional warranties with respect of any Product, and any statements of the contract are hereby rendered null and void.

Damaged Shipments:

Any product that is received with noticeable or presumed damages must be noted on freight companies paper work at time of signing for the delivery. Failure to do so will result in purchaser accepting responsibility for the condition of damaged goods. Purchaser is not required to accept shipments that are damaged. Purchaser is required to inform Premier F&E customer service within 48 hours of any damages, including concealed damages. Manufacturer and Premier F&E reserves the right to replace or repair damaged products.

Code Restrictions

Premier F&E considers products listed herein as portable furniture and as such, the products are subject to local fire, electrical and building codes applicable to portable furniture. Purchaser is responsible for the proper allocation of Premier F&E products to the local, state and federal codes under which installation must be made. It is the responsibility of the purchaser to obtain all necessary approvals and permits, including a certificate of occupancy if applicable. All permanent electrical connections from the furniture to the power source shall be performed by a licensed electrician and are the sole responsibility of the purchaser.

Return Materials Authorization

To return materials to Premier F&E for any reason, please contact the Customer Service Department for a return authorization number. If materials are being returned due to some fault of Premier F&E, it may be shipped back freight collect. If material was ordered but not needed by the customer, and Premier F&E agrees to allow the return, the freight must be prepaid and a handling and restocking fee will be charged to purchaser. Special items and fabric-covered items may not be returned. A restocking fee and handling charge, no less than 25%, will be billed to the purchaser.

Applicable Law

These terms and conditions, and the agreement evidenced hereby, shall be governed by and interpreted according to the laws of the state of Iowa. Any lawsuit arising out of these terms and conditions, or the agreement evidenced hereby, or relating to the Products may be maintained only in a federal or state court located within Iowa, and Purchaser irrevocably consents to the personal jurisdiction of any such court and the laying of venue therein.

Mission Statement: Intentional partnership with parents and the community, the International Falls School District will prepare every student to become a contributing citizen by developing their maximum potential within a safe and inclusive climate of mutual respect and trust.

Vision: The vision of the International Falls Schools is to be a model of excellence in academics, life skills, student activities, technology, and efficient school district operations.

? Community involvement ?

Belief statements

- All students can learn, and each student will be given the tools to be successful;
- All students have the right to an equitable and quality education;
- Successful teaching and learning requires collaboration between the home, school, and the community;
- All parties should be accountable for their contribution toward successful learning;
- Community and school partnerships are critical to the success of each other.
- All students and staff deserve to learn and work in a safe, equitable, and respectful environment;
- A positive learning environment is one that provides opportunities for creativity and innovation designed to promote continuous improvement in student achievement, relationship building, and school district operations; and
- The development of a rigorous school curriculum will lead to increased student achievement and promote both student and staff pride in the school system.

Proposed Focus Areas:

- 1) Communication – positive, safe and inclusive environment, community relations
- 2) Student/staff wellness and support
- 3) Student achievement: successes and areas for growth
- 4) Buildings, grounds, and technology
- 5) Finances.

Q Comp Annual Report

This template, which may be changed as needed, is designed to help formulate the Quality Compensation (Q Comp) Annual Report. Per [Minnesota Statutes, section 122A.414, subdivision 3\(a\)](#) the report must be submitted to the school board by June 15 of each year and include findings and recommendations for the program. We also recommend that the report include a summary of what was implemented for the year, to help provide context for the findings and recommendations.

Please address the following questions for each program component describing the implementation of the approved plan, the impact of implementation, findings from the program review and recommendations to improve program effectiveness. **All information reported should be based on the current school year.** We recommend that each question be addressed with a brief summary of 3-7 sentences.

Core Component: Career Advancement Options

Implementation

Are the teacher leader positions that were implemented this year the same as those outlined in the approved plan (approval letter and subsequent plan change approval letters)?

Yes, all teacher leader positions were the same as they are listed in our plan. We did not make any changes to our proposed plan.

If no, please explain what changes have occurred and why?

Impact

How did the work of teacher leaders through coaching, observing, mentoring, facilitating learning teams and performing other responsibilities impact classroom instruction?

Our goal this year centered around maintaining a digital presence for our classes. This included maintaining a digital platform (Google Classroom or Seesaw) as well as offering Zoom lessons daily. The teacher leaders facilitated conversations and mini-lessons that allowed teachers to share ideas and helpful hints across grade levels. This increased the offering that the students received and created a more cohesive experience for the students. The whole program is designed to support students and teachers and was of utmost importance in the trying year we just finished.

How did the work of teacher leaders impact student achievement?

Teacher leaders ensured that all students whether in or out of the classroom were being served appropriately. In a year like this, it would be easy for students to fall through the cracks. Teachers were allotted the time and space to have meaningful conversations about how to best connect with all students. Teacher leaders collaborated to share best practices, learn from each other, and support peers and students.

Review Findings

How did the training teacher leaders received impact their ability to fulfill the responsibilities of the position and meet the needs of the licensed staff members?

The Quality Oversight Committee met with each teacher leader group individually to review the expectations of the position, address concerns, and answer any further questions that they had. We also paired up QOC Members with each teacher leader. This allowed us to informally check in with the leaders throughout the year and to serve as their main contact for questions/concerns. Professional development days and early release days along with the additional preparation time this year were all avenues that were exhausted for training and collaboration.

What did the results of the evaluations of the teacher leaders in their leadership roles demonstrate about the impact they had on the effectiveness of the licensed staff members?

Every leadership group mentioned how beneficial it was to hold meetings over Zoom. Teams felt that this was a more effective use of their time and allowed for more flexibility of meeting times. Numerous responses of being exhausted following the year that staff are completing.

While the QOC team met with each specific group at various times throughout the year, the feedback mentioned that a more formal training of the roles and responsibilities may cut down on initial confusion.

Recommendations

How will the district use the review findings to improve the effectiveness of teacher leadership?

QOC will discuss the ability to meet using Zoom and weigh the positives and negatives. We will continue to discuss allowing meetings to be held over Zoom.

We will hold leader specific meetings (all leaders present) at the very start of the year or possibly before school even starts. We will make sure that all paperwork is updated to the current year and make sure that everyone understands all roles and responsibilities.

Core Component: Job-embedded Professional Development

Implementation

Are learning teams configured and meeting as outlined in the approved plan (approval letter and subsequent plan change approval letters)?

Yes. Learning teams are configured by grade-level at the elementary and subject area at the high school.

If no, please explain the changes that have occurred and why?

Impact

How did teacher learning from learning teams and other job-embedded professional development activities impact classroom instruction?

The situation that we were asked to undertake this year was monumental. It took a bit of time to wrap our heads around what this would look like. There was quite a bit of trial and error as we started the year. Working in teams allowed us to collectively trouble-shoot for solutions. It was beneficial to have grade-level teachers operating under one learning platform. This allowed them to share ideas, resources, and tricks specific to that platform.

How did teacher learning from learning teams and other job-embedded professional development impact student achievement?

Access, access, access. We had students fluctuating from school to home multiple times throughout the year. Our teams helped us all to maintain continued access to our in-person learners as well as our distance ones. If a teacher was out, another team member would welcome the affected distance kids into their online classroom for lessons. All high school classes kept their platform layout consistent. This helped to relieve confusion by students and parents. We were only able to support each other in this way because we were allowed the time to collaborate through team planning time.

Review Findings

How did the sites or learning teams identify needs and instructional strategies to increase student achievement?

We have spent a considerable amount of time in the last couple of years developing teaming strategies within our classrooms as best practice. We know how much of an impact this has on their ability to collaborate, problem solve, and grow as inquisitive learners. Within the context of our new socially-distanced reality, we struggled to replicate these same experiences. Teams worked together to share about Breakout Rooms in Zoom and other strategies that allowed us to follow teaching and learning guidelines.

Portions of team meetings were set aside to allow teachers to discuss common students experiencing difficulty.

How did learning teams use data and implement the selected instructional strategies and follow-up on implementation?

We quarterly reviewed STAR data to identify areas of need. It was beneficial to know that we were basically seeing the same needs through classrooms. On the elementary side of the district, we quickly identified reading as an area of concern. Working with our team, we reviewed best practices in reading and figured out how to best approach them in our new, socially-distanced learning environment.

Recommendations

How will the district use the review findings to improve the effectiveness of job-embedded professional development?

We will continue to maintain grade-level consistency of learning platforms. While most all agree that maintaining an online learning platform was helpful, we may not use it to the extent that we did this year. Many said that this year was the push that they needed to get going with all of the technology.

Core Component: Teacher Evaluation

Implementation

Are licensed staff members observed/evaluated as outlined in the approved plan (approval letter and subsequent plan change approval letters)?

Yes. All staff are observed three times annually.

If no, please explain the changes that have occurred and why?

Impact

What impact did the observation/evaluation process, including coaching, have on classroom instruction?

It strengthened teachers to know that while it all feels like a very bumpy ride, they were doing the best that they could. Having another person observe also allowed for additional sharing of tips and tricks...which most everyone was grateful for!

What impact did the observation/evaluation process, including coaching, have on student achievement?

It gave students consistent opportunities by reinforcing common language and common best-practices. Peers were able to offer alternate strategies to help students.

Review Findings

How did the feedback teachers received from each observation/evaluation assist in self-reflection and improved instructional practice?

The reviews that we received did not mention anything about the evaluations. But in looking through the evaluations themselves, it was apparent that teachers were appreciative for the feedback (good or constructive) and were reflective in their practice.

How did the training observers/evaluators received throughout the year impact inter-rater reliability and their ability to provide constructive and meaningful feedback to all licensed staff members?

Meetings were held with team leaders/observers to go over the observation process. We shared expectations and procedures as well as tools to use while observing.

Recommendations

How will the district use the review findings to improve the effectiveness of teacher evaluation?

There was mention of the need to expand our observations to include all staff having the opportunity to evaluate each other. We are evaluating how to best make this a reality. Additional training will be necessary, but we feel the benefit will be substantial. A discussion was also held about possibly implementing a new framework. This will be discussed further in the months ahead.

Core Component: Performance Pay and Alternative Salary Schedule

Implementation

Are the performance pay amounts and standards the same as outlined in the approved plan (approval letter and subsequent plan change approval letters)?

No, we amended our schedule to reflect the change in in-person learning status as outlined in the Safe Learning Plan.

If no, please explain the changes that have occurred and why?

We reallocated our performance pay directed at our test scores into the other areas of our Q Comp program as described in the Safe Learning Plan. We did this due to our inability to fully complete our STAR Testing due to the COVID-19 Pandemic and our adjustments made to our learning plan, especially in our 6th through 10th grades.

Is salary schedule movement or base salary increase based on the same measure of performance as outlined in the approved plan (approval letter and subsequent plan change approval letters)?

Yes.

If no, please explain the changes that have occurred and why?

Impact

What percentage of all licensed staff met the standard to earn performance pay for the measures of student achievement? %

This was not applicable this year as we reallocated our performance pay into the other areas of our Q Comp program as described in the Safe Learning Plan. We did this due to our inability to fully complete our STAR Testing due to the COVID-19 Pandemic and our adjustments made to our learning plan, especially in our 6th through 10th grades.

If we would not have reallocated our funds, 75% of our staff would have met the performance standard (73 out of 97 met the district goal and 37 out of 49 made the site goal).

What percentage of all licensed staff met the standard to earn performance pay for observation/evaluation results? %

100% of all licensed staff earned their performance pay for the observation/evaluation portion.

What percentage of tenured licensed staff met the standard to earn performance pay for observation/evaluation results? %

100% of tenured licensed staff earned their performance pay for the observation/evaluation portion.

What percentage of probationary licensed staff met the standard to earn performance pay for observation/evaluation results? %

100% of probationary licensed staff earned their performance pay for the observation/evaluation portion.

Is performance pay awarded for another area (besides school-wide goals, measures of student achievement and observation/evaluation results)?

No, these are the only areas where we award performance pay.

If yes, what percentage of all licensed staff members met the standard to earn performance pay for this other area? %

What percentage of all licensed staff met the standard to earn movement on the salary schedule or an increase in base salary? %

100% of licensed staff met the standard to earn movement on the salary schedule for the staff members that had cells to move into available.

What percentage of tenured licensed staff met the standard to earn movement on the salary schedule or an increase in base salary? %

100% of tenured licensed staff met the standard to earn movement on the salary schedule for the staff members that had cells to move into available.

What percentage of probationary licensed staff met the standard to earn movement on the salary schedule or an increase in base salary? %

100% of probationary licensed staff met the standard to earn movement on the salary schedule for the staff members that had cells to move into available.

Recommendations

How will the district use the data to improve the effectiveness of this core component?

Even though our testing data was incomplete we will still use it to help guide our decisions for our goals for next year.

General Program Impact and Recommendations

What overall impact on instruction has the district or charter school seen as a result of implementing the Q Comp program?

Q Comp provided a platform for our educators to collaborate and share ideas and strategies about our distance learning platforms which were a key component to the success of our district for the 2020-2021 school year. It pushed us to focus on our Star scores for Math and Reading and to use this data to modify instruction in our classrooms.

What overall impact on student achievement has the district or charter school seen as a result of implementing the Q Comp program?

Over the term of our involvement with the Q Comp program our program has helped us to close our gap between our District MCA Scores and the State Averages.

How will the district use the review findings to improve the overall effectiveness of the program?

The Review Process has sparked conversation about updates we may want to make to our Q Comp Program, such as a switch in our observation framework (Danielson to Marzano) to make better use of available regional resources. Q Comp overall has also given us a common language and kept our focus on data driven instruction.



“Historic Backus Community Center; the heart of International Falls, where all generations celebrate arts, culture, recreation, wellness and life-long learning”

LEASE AGREEMENT

THIS LEASE AGREEMENT (the “Lease”), is made and entered into as of this 1st day of August 2021 between **Citizens for Backus/AB, Inc.** a Minnesota nonprofit corporation, whose address is 900 5th Street, International Falls, Minnesota, 56649 (the “Landlord”) and **Independent School District 361**, whose address is 1515 - 11th Street, International Fall, MN 56649, (the “Tenant”).

ARTICLE I - GRANT and TERM

- 1.1 **LEASED SPACE.** In consideration of the rents, covenants and agreements. Herein reserved and contained on the part of Tenant to be performed, Landlord does hereby lease to Tenant approximately 638 square feet located in the Backus Community Center (the “Community Center”) owned by Landlord, located at 900 5th Street, International Falls, Minnesota (the “Leased Space”). The lease space is noted as “Room 210”, in the Northeast corner of the second floor.
- 1.2 **TERM.** The term of this Lease and Tenant’s obligation to pay rent hereunder shall commence on August 01, 2021 (the “Commencement Date”). The provisions of this Lease shall expire on July 31, 2022. Twelve (12) months after the Commencement Date (the “Term”).
- 1.3 **TERMINATION.** Either Landlord or Tenant may, by 60 days written notice to the other, terminate this lease as of the last day of the term of this Lease. If neither party so terminates this Lease, it shall automatically continue in effect, terminable by either party upon 60 days written notice, prior to the expiration of the current term. New Lease rates for rent, utilities and common areas will be provided to Tenants 90 days prior to the last day of the term of this Lease.
- 1.4 **USE OF COMMON AREAS.** Tenant shall have the non-exclusive right to use the entry ways, elevators, stairs, hallways, and restrooms of the Community Center. Use of the public areas of the Community Center shall be subject to such rules and regulations for use of such areas as may be established from time to time by the Landlord. The parking areas, entry ways, elevators, stairs, hallways and other common area spaces may be used by Tenant, its employees and invitees only during the time reasonably required to pass to and from the Leased Space. Tenants, its employees and invitees shall not loiter or wait in such common area spaces or in the restrooms.
- 1.5 **ACCESS TO COMMUNITY CENTER.** Tenant, its employees and invitees shall have access to Community Center during all business hours established by Landlord for the facility.
- 1.6 **CONDITIONS TO DELIVERY.** Delivery, the landlord will make no improvements to the space, it is delivered “As Is”
- 1.7 **TENANT IMPROVEMENTS.** All Tenant improvements shall be approved prior to commencement of such improvements and shall be completed at the Tenant’s expense.

ARTICLE II – RENT

- 2.1 RENT DURING FIRST YEAR. For the first year of the Term Tenant agrees to pay to Landlord at the address provided for in Section 10.6 hereof, rent in the amount of \$8,671.47 payable in the first 12 equal installments of \$722.62 on the first of each month, without deduction or set-off, commencing on the first day of the first full month after the Commencement Date (the “First Rental Payment Date”).
- 2.2 RENT DURING ADDITIONAL YEARS. Rent payable by Tenant after the first year of the Term (including any and all Option years) shall increase by an amount as mutually agreed to by the parties hereto, but not less than two percent (2%) for each additional year during the Term and not more than the most recent Consumer Price Index average for the previous year of the Term, as determined by Landlord. If the most recent Consumer Price Index average for the previous year of the Term is less than two percent (2%), as determined by Landlord, the rent for that year of the Term shall increase by two percent (2%). The exact increase in rent provided for in this Section shall be mutually agreed to by the parties hereto not later than (i) for the second year of the Term, the date which is 12 months after the First Rental Payment Date (the “Successive Rental Payment Date”), and (ii) for each additional year during the Term (including all Option years), the date which is 12 months after each Successive Rental Payment Date.
- 2.3 ADDITIONAL RENT. Any other charges to be paid by Tenant pursuant to the provisions of any other sections of this Lease shall be designated as “additional rent”. Failure of Tenant to pay “additional rent” shall give Landlord the right to declare an event of default under this Lease.
- 2.4 RENT DELINQUENCIES. Should the Tenant, for any reason whatsoever, fail to pay, when the same is due and payable, any rent payment, Tenant shall pay a late penalty of \$50. An additional charge equal to the interest expense of that portion of the debt obligation will take place for every 30 days the rental payment is late after the first of the month.

ARTICLE III - USE OF PREMISES

- 3.1 TENANT’S USE. During the Term, the Leased Space shall be used solely for the Tenant’s business purposes and for no other purpose without the prior written consent of Landlord.
- 3.2 COMPLIANCE WITH LAWS and REGULATIONS. Tenant covenants and agrees that at all times during the Term it will maintain and conduct its business insofar as the same relates to the occupancy of the Leased Space in such a manner and under such regulations as to be in strict compliance with any and all applicable governmental laws, rules, regulations and orders, as well as any and all applicable provisions of insurance of the Leased Space or of the Community Center.
- 3.3 AFFIRMATIVE COVENANTS OF TENANT. Without in any way limiting or restricting other covenants of Tenant elsewhere in this Lease, the Tenant affirmatively covenants and agrees as follows:
- a) Tenant shall neither permit, suffer nor conduct activities creating noise, odor or other nuisance in, on or about the Leased Space to annoy or disturb any person occupying adjacent premises or common areas;
 - b) Tenant shall keep the Leased Space, including all service and/or loading areas for the Leased Space, free from all litter, dirt and obstructions;
 - c) Tenant shall arrange for and accept deliveries only at such times, in the areas, and through

- entrances designated for such purpose by Landlord;
- d) Tenant shall keep the Leased Space clean and in the sanitary condition required by ordinance and regulations of any governmental unit having jurisdiction; and
 - e) Tenant shall neither permit nor suffer the Leased Space, or the walls, ceilings or floors thereof, to be endangered by overloading.

ARTICLE IV - MAINTENANCE AND REPAIRS

- 4.1 **RESPONSIBILITY FOR MAINTENANCE and REPAIRS.** The parties hereto agree that, from and after the date that possession of the Leased Space is delivered to Tenant, and until the end of the Term, Landlord will be responsible for all repairs, maintenance and replacements to the Leased Space including, but not limited to, structural repairs and replacements, the interior and exterior portions of all doors, windows, plate glass, locks, frames, hardware and showcases surrounding and incorporated into the Leased Space; the mechanical plumbing, heating, air conditioning and/or cooling, ventilating and electrical equipment and systems; partitions, and all other fixtures, appliances and facilities furnished by Landlord. Tenant shall not be responsible for repair or damage caused by the negligence of Landlord, its employees or agents but shall be responsible for any repair or damage caused by the negligence of the Tenant, its employees, guests, invitees or agents. Tenant shall be required to pay for any structural repairs, alterations, or unscheduled improvements that are required by governmental rules, orders or regulations as a result of Tenant's use and or occupancy of the Leased Space. Landlord may inspect the Leased Space to insure Tenant's compliance with the above and foregoing requirements. When there is scheduled maintenance or inspections, Landlord will provide 24 hour notice to the Tenant. In the event of emergency maintenance, landlord will provide notice by phone call to the tenant. Tenant accepts the Leased Space as being in good and sanitary order, condition and repair.
- 4.2 **SURRENDER OF PREMISES.** At the expiration or termination of this Lease, Tenant shall surrender the Leased Space in the same condition as existed on the Commencement Date, ordinary wear and tear excepted. All fixtures, structural alterations or improvements that have become attached to the Leased Space, except trade fixtures, shall become a part of the Leased Space and shall become the property of Landlord. Further, within ninety (90) days prior to the expiration of the Term, Landlord shall during reasonable business hours have the right to show the Leased Space to third parties for the purpose of again leasing the same.

ARTICLE V – UTILITY CHARGES

- 5.1 **CHARGES.** Tenant shall pay for its allocable share of charges, based on the square footage of the Leased Space in proportion to the square footage of the Community Center, of the following utilities: electricity, heat, air conditioning and common area charges (i.e. snow removal, sewer, water, gas, refuse, custodial services) (collectively, the "Utility Charges").
- 5.2 Section Deleted
- 5.3 **SUPPLY OF UTILITIES.** Landlord shall not accept responsibility for repairing any failure or defect in the supply or character of the utilities comprising the Utility Charges by reason of any change, requirement, act, neglect or omission of the public utility serving the Leased Space or for any reason not attributed to Landlord.

- 5.4 **INTERRUPTION OR DISCONTINUANCE OF LANDLORD'S SERVICE.** Tenant agrees that Landlord shall not be liable for failure to supply any service when Landlord uses reasonable diligence to supply the same, it being understood that Landlord reserves the right to temporarily discontinue such services, or any of them, at such times as may be necessary by reason of accident, unavailability of employees, failure of supply, repairs, alterations or improvements, or by reason of fire, strikes, flood, lockouts, riots, acts of God or any other happening beyond the reasonable control of the Landlord. When Landlord causes services to be rendered by independent third parties, Landlord shall have no liability for the performance thereof or liability therefore.
- 5.5 **TELEPHONE SERVICE and INTERNET ACCESS.** The Leased Space will have phone conduit and cable provided, the tenant is responsible to provide its own telephone and internet service, provided it does not result in any structural alterations to the Leased Space or other area within the Community Center, or cause any unreasonable disruption of telephone, computer, or electronic services provided to other tenants or occupants of the Community Center.
- 5.6 **INSPECTION FEES.** The Tenant shall pay prorated of the total cost to the Landlord of building system inspections including, but not limited to, fire alarm/smoke alarm system inspection, fire extinguisher inspection, elevator inspection, sprinkler system inspection, building alarm inspection, and boiler inspection.

ARTICLE VI - ALTERATIONS AND TENANT IMPROVEMENTS

- 6.1 **ALTERATIONS.** Tenant may, from time to time during the Term, make, at its own cost and expense, alterations or changes in the interior of the Leased Space in good and workmanlike manner in compliance with all applicable requirements of law, provided Tenant follows the notice procedure and obtains Landlord's prior written consent, all in accordance with this Article. Upon completion of such alterations, Tenant shall present Landlord a copy of the endorsement to Tenant's fire and extended coverage insurance policy which endorsement shall incorporate said alterations into the policy. All costs of any such work shall be paid promptly by Tenant so as to prevent the assertion of any liens for labor or materials. Tenant shall allow no work on the Leased Space that could result in attachment to the Leased Space or to the Community Center of mechanics' or materialmen's liens without first securing payment and performance bonds for such work in a form satisfactory to Landlord.
- 6.2 **NOTICE TO LANDLORD.** Prior to the initiation of any alterations, Tenant shall give Landlord written notice thereof and specify the work to be performed in reasonable detail and provide as much information as possible as to the nature, timing, and process to be undertaken with the construction project. After receipt of said notice, Landlord shall have a reasonable period of time during which it shall make a determination, in its sole discretion, as to whether the proposed work would create an undesirable structural or design change in the Leased Space. Tenant shall provide Landlord, upon request; with any further information reasonably necessary for such determination by Landlord and Tenant shall not commence work or accept materials prior to receiving written notice of Landlord's approval. Any notice that is required under this Lease shall be deemed "given" upon hand delivery or three (3) days after prepaid posting in the U.S. Mail which shall first occur. Notice shall be addressed to:

Landlord: Citizens for Backus/AB, Inc.
Attn: Executive Director
900 Fifth Street

- 6.3 LEASED IMPROVEMENTS. All fixtures, furnishing, and finishing shall be the responsibility of Tenant, at Tenant's expense, and subject to the provisions of Sections 6.1 and 6.2 hereof.
- 6.4 SIGNS. No signs, advertisements, placards, or notices shall be placed or painted on any part of the Leased Space or the Community Center without the prior written authorization of Landlord. Landlord may install or require installation of signage to direct employees and invitees of Tenant to the Leased Space. Such signage shall be installed at the expense of Tenant and, if installed by Landlord, will be charged to Tenant as Additional Rent.
- 6.5 NOISE MITIGATION. If Tenant's operations, programs, invitees, clients or patrons cause noise that is annoying, disruptive or distracting to other tenants or employees, invitees or patrons of the Community Center, Landlord shall notify Tenant of such noise. Landlord and Tenant shall meet and confer about changes in Tenant's operation, procedures, hours of operation, programs or other changes that could result in elimination of such noise. Tenant and Landlord will communicate regarding any noise disturbance, and will work to mitigate and noise conflict with any other tenant. Tenant's operations continue to create noise that is annoying, distracting or disruptive, Landlord may declare an event of default under Section 9.1 and exercise its remedies under Section 9.2 hereof.

ARTICLE VII - PUBLIC LIABILITY

- 7.1 TENANT LIABILITY INSURANCE. Tenant shall during the entire term of this Lease keep in full force and effect insurance for public liability and property damage insurance with respect to the Leased Space, and the business operated by Tenant. The limits of liability shall not be less than: \$1,000,000 general aggregate; \$1,000,000 products and completed operations aggregate; \$1,000,000 personal and advertising injury; \$1,000,000 each occurrence; \$50,000 fire damage (any one fire); and \$5,000 medical expense (any one person). The policy shall name the Landlord as an additional insured and shall contain clauses that losses shall be payable notwithstanding any act or negligence of the insured that might otherwise result in forfeiture of said insurance, and that the insurer will not cancel or change the insurance without first giving the Landlord thirty (30) days prior written notice. The insurance shall be with an insurance company approved to do business in the State of Minnesota and reasonably acceptable to the Landlord. Tenant shall deliver a copy of the Certificate of Insurance, showing Landlord as an additional insured, to Landlord prior to taking possession of the Leased Space, and a renewal certificate at least thirty (30) days prior to the expiration date of any policy term.

ARTICLE VIII - DESTRUCTION AND RESTORATION

- 8.1 DAMAGE. If a significant portion of the Leased Space shall be damaged or destroyed by any uninsured casualty, Landlord shall have the option to rebuild the same or to terminate this Lease. If the Leased Space cannot be repaired and restored within ninety (90) days from the date of the damage, then the Landlord has the right to terminate this Lease from the date of such damage or destruction by giving a notice to the Tenant.
- 8.2 PROTECTION FROM SUBROGATION. Anything in this Lease to the contrary notwithstanding, neither Landlord nor Tenant shall be liable to the other for any business

interruption or any loss or damage to property or injury to or death of persons occurring on the Leased Space or the adjoining properties, mall areas, sidewalks, streets or alleys, or in any manner growing out of or connected with Tenant use and occupation of the Leased Space, or the condition thereof or of mall areas, sidewalks, streets or alleys adjoining caused by the negligence or other fault of Landlord or Tenant or of their respective agents, employees, subtenants, licensees or assignees to the extent that such business interruption or loss or damage to property or injury to or death of a person is covered by or indemnified by proceeds received from insurance covered by the other party; and Landlord and Tenant each hereby respectively waive all rights of recovery against the other, its agents, employees, subtenants, licensees and assignees, for any such loss or damage to property or injury to or death of persons to the extent the same is covered by proceeds received from insurance provided by the other party, or for which reimbursement is otherwise received. Landlord's and Tenant's respective policies of insurance shall each contain a waiver of subrogation provision incorporating the above covenant and providing that the insurance shall not be invalidated by the insured's written waiver prior to a loss of any or all right of recovery against any party for any insured loss. It is expressly understood that Landlord shall not be liable to Tenant for any damages incurred by the latter as a result of the above and foregoing events; save and except as to any such damages caused by the willful negligence of the Landlord, its agents or employees, provided such damages are not recoverable by Tenant pursuant to the insurance policies required to be provided by Tenant under this Lease or otherwise.

ARTICLE IX – TENANT'S DEFAULT

- 9.1 **EVENTS OF DEFAULT.** The following events shall be deemed to be events of default by Tenant under this Lease:
- (a) Tenant shall fail to pay when due any installment of rent, or other charges provided herein, or any portion thereof and the same shall remain unpaid after the first of the next succeeding month; or
 - (b) Tenant shall for reasons other than those specifically permitted in this Lease, cease to conduct its normal business operations in the Leased Space or shall vacate or abandon the Leased Space. Tenant will be deemed to have vacated, closed or abandoned the Leased Space if it fails to conduct its business on the Leased Space during regular working hours for a period of more than ten (10) consecutive business days; or
 - (c) Tenant shall do or permit to be done anything that creates a lien upon the Leased Space; and does not cause said lien as to Landlord's interest in the property to be released within ten (10) days after written notice from Landlord; or
 - (d) Any representation or warranty made in writing to Landlord in this Lease or in connection with the making of this Lease by Tenant shall prove at any time to have been incorrect in any material respect when made or becomes incorrect; or
 - (e) Tenant shall have failed to comply with any other provisions of this Lease and shall not cure any failure within thirty (30) days, or such longer period of time as may be reasonably required to cure such default, after Landlord, by written notice, has informed Tenant of such noncompliance; or
- 9.2 **LANDLORD'S REMEDIES.** Upon the occurrence of any of the above listed events of default, Landlord may elect to either: (1) terminate this Lease; or (2) terminate Tenant's right to possession only without terminating this Lease, hereinafter referred to as "re-entry"; or (3) pursue any other remedy available at law or in equity. Landlord shall have all remedies provided in the Lease and under governing law. All of the remedies given to Landlord in this Lease or by law shall be cumulative, and the exercise of one right or remedy by Landlord shall not impair its right to

exercise any other right or remedy.

In the event of election under (2) above to terminate Tenant's right to possession only, Landlord may, at Landlord's option, proceed to demand possession by notice and proceeding under the Unlawful Detainer Law of Minnesota and take and hold possession thereof without such proceeding or entry into possession terminating this Lease or releasing Tenant in whole or in part from Tenant's obligation to pay the rent hereunder for the full term. Upon re-entry Landlord may remove all personal property from the Leased Space and such property may be removed and stored in a public warehouse or elsewhere at the cost of and for the account of Tenant, all without service of notice or resort to legal process and without being deemed guilty of trespass, or becoming liable for any loss or damage that may be occasioned thereby. Upon and after entry into possession without termination of this Lease, Landlord shall use reasonable efforts to relet the premises, or any part thereof for the account of Tenant, to any other person, firm or corporation, for such rent and other charges for such time and upon such terms as Landlord, in Landlord's sole discretion shall determine, but Landlord shall not be required to accept any potential tenant offered by Tenant or to observe any instruction given by Tenant about such reletting. Landlord may make repairs or redecorate the premises to the extent deemed by the Landlord necessary or commercially reasonable. Notwithstanding any action of possession or re-entry into the Leased Premises by the Landlord as permitted in this Article, or termination of this Lease as permitted under this Article, it is stipulated and agreed that Tenant shall remain liable to Landlord for damages for breach of this Lease and of Tenant's covenants hereunder in an amount equal to the total of the following:

- (a) All fixed minimum rent, Additional Rent, late charges, Utility Charges, and any and all charges payable by Tenant hereunder or under other agreements with the Landlord due for the period prior to the date of termination of this Lease or re-entry but unpaid, together with additional late charges from the due date until paid; plus
- (b) All costs and expenses incurred by Landlord in connection with re-entry and repossession of the Leased Space, the repair, renovation, remodeling, or redecoration thereof to the state required by this Lease upon termination, or as may be necessary for reletting, and any brokers' commissions, attorneys' fees, and other charges incurred in connection therewith or in connection with reletting the Leased Space, including attorneys' fees, expended in the collection of rents; plus
- (c) A sum equal to the present value of all rents that would have been payable hereunder after the date of re-entry for the balance of the Term had there not been re-entry, together with interest thereon at the rate of two percent (2%) per annum in excess of the prime rate as quoted by U.S. Bank National Association to its best customers, provided that, in the event the Leased Space is relet (which reletting shall in no event relieve or release Tenant of or from liability for damages hereunder) for all or any part of the balance of the Term hereof then, for each month during such reletting for which Landlord receives net charges derived from such reletting, Tenant shall be entitled to a credit against its liability to Landlord for such month in an amount equal to such net charges, and provided further that, in lieu of damages set forth in the foregoing provisions of this Section, Landlord may waive such foregoing provisions and elect, by written notice to Tenant within ninety (90) days after re-entry, to receive forthwith as liquidated damages for such breach, in addition to the amounts specified above, a sum equal to fifteen percent (15%) of the rents that would have been due and payable for the portion of the balance of the Term from the date of re-entry through the end of the Term.

9.3 COSTS, EXPENSES and ATTORNEYS FEES. If one party is required to seek legal counsel for collection or to commence litigation or arbitration in order to enforce the covenants and agreements of this Lease, the party prevailing in such collection, litigation or arbitration shall have the right to reimbursement from the other party of all reasonable costs, expenses and attorney's fees.

ARTICLE X - MISCELLANEOUS PROVISIONS

- 10.1 **HOLDING OVER.** If either party terminates this Lease and in the event that Tenant continues to occupy the Leased Space after the expiration of the Term without entering into a new Lease hereof said tenancy shall be construed to be a “tenancy from month to month” upon all of the other terms and conditions herein contained, except where the same are not applicable, and except that the rental during such holdover period shall be the then current “minimum rent” plus fifty percent (50%) thereof and all Additional Rent shall continue to be paid as provided herein.
- 10.2 **ENTIRE AGREEMENT.** This Lease is executed in identical counterparts, each of which, when bearing original initials of the parties on each page and at each change in the text hereof as well as original signatures at the end of the document, shall constitute an original for all purposes. All previous agreements, whether oral or written, are superseded by and merged with this Lease. Subsequent changes shall not be binding unless reduced to writing and signed by the parties hereto.
- 10.3 **INVALIDATION OF PARTICULAR PROVISIONS.** If any clause, term or provision of this Lease, or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Lease, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Lease shall be valid and be enforced to the fullest extent permitted by law. It is the intention of the parties hereto that in lieu of each clause, term or provision of this Lease that is illegal, invalid or unenforceable, there be added as part of this Lease a clause, term or provision similar to such illegal, invalid or unenforceable clause, term or provision as may be possible and would be legal, valid and enforceable.
- 10.4 **PROVISIONS BINDING, ETC.** Except as herein otherwise expressly provided, the terms hereof shall be binding upon and shall inure to the benefit of the heirs, successors, assigns and legally appointed representatives, respectively, of the Landlord and the Tenant. Each term and each provision of this Lease to be performed by Tenant shall be construed to be both a covenant and a condition.
- 10.5 **GOVERNING LAW.** The laws of the State of Minnesota shall govern the interpretation, validity, performance and enforcement of this Lease.
- 10.6 **HEADINGS.** The headings, section numbers and article numbers appearing in this Lease are not intended in any manner to define, limit or describe the scope of any such section or article and are solely inserted for reference purposes.
- 10.7 **ASSIGNMENT and SUBLETTING.** Tenant will not assign this Lease and will not sublet any part of said premises without the consent in writing of the Landlord. Tenant hereby agrees that if the Tenant shall be declared bankrupt, shall have a receiver appointed of its property, shall make an assignment for benefit of its creditors, or its rights hereunder shall be taken under execution, it shall be construed as an assignment of this lease within the meaning hereof.

IN WITNESS WHEREOF, the parties hereto have affixed their signatures the day and year first above written.

LANDLORD: CITIZENS FOR BACKUS/AB, INC.

BY: Lois Lundin
Lois Lundin
Title: Executive Director

Date: 6.3.2021

TENANT: ISD 361

BY: _____

Date: _____

Title: _____

Revised and approved by Board of Directors: April 11, 2019



Minnesota School Boards Association
1900 West Jefferson Ave
St. Peter, MN 56082-3015
507-934-2450 or 800-324-4459

INVOICE

ATTN: Superintendent
I.S.D. 361
1515 11TH ST
INTERNATIONAL FALLS, MN 56649-2501

Invoice No: 27460R6F6D7
Invoice Date: 5/25/2021
Acct No: 186
Due Date: **8/15/2021**
PO Number:

Invoice Item	Qty	Unit Price	Extended
Association Dues (FY 7/1/21 to 6/30/22)	1	\$4,559.00	\$4,559.00
BoardBook Subscription Tier I	1	\$2,100.00	\$2,100.00
Policy Services Renewal (FY 7/1/21 to 6/30/22)	1	\$730.00	\$730.00
		Subtotal:	\$7,389.00
		Amount Paid:	\$0.00
		Balance Due:	\$7,389.00

Dues for **ISD #361** are based on 985.67 "Average Daily Membership of Students Served" for the fiscal year ended June 30, 2020, as provided by the Minnesota Department of Education.

MSBA is not able to accept Credit, Debit, or Procurement Cards as a method of payment of your 2021-22 Dues Invoice. Please remit payment of this invoice to MSBA by CHECK. Thank you for your cooperation.

In accordance with IRS Code Sec. 6113, contributions or gifts (including membership dues) to MSBA are not deductible as charitable contributions for Federal income tax purposes.



Marc Glowack <marcglowack@gmail.com>

School sponsorship

1 message

Chris Zahn <chris.zahn@rocketmail.com>
To: Marc Glowack <marcglowack@gmail.com>

Thu, May 20, 2021 at 1:09 PM

Dear School District 361,

We want to thank you for sponsoring our program when we first started a few years ago. We have decided that we no longer need your sponsorship as we are taking our program in a new direction.

Thank you,

Chris Zahn
Bronco Bass Fishing President

Sent from Yahoo Mail for iPhone

Interquest Detection Canines®
(INTERQUEST)
Falls High School District
(the District)

This shall serve as an agreement by and between Interquest Detection Canines® and the DISTRICT for substance awareness and detection services for the period of September 2021 through May 2022.

It is understood that the DISTRICT has established and communicated a policy clearly defining contraband as all drugs of abuse (in the broadest terms), alcoholic beverages, firearms and ammunition, prescription and over-the-counter medication, and that this policy has been disseminated to all campus locations. Violations are considered inimical to the welfare of students and contrary to the DISTRICT'S desire to foster an atmosphere conducive to safety and education.

INTERQUEST shall provide contraband inspection services utilizing non- aggressive contraband detection canines. Such inspections may be conducted on an unannounced basis under the auspices and direction of the DISTRICT administration with INTERQUEST acting as an agent of the DISTRICT while conducting such inspections. Communal areas, lockers, gym areas, parking lots (automobiles), grounds, and other select areas as directed by DISTRICT officials, shall be subject to inspection. Contraband detected on DISTRICT property is the responsibility of the DISTRICT. Suspected drugs of abuse may be field-tested to provide preliminary or presumptive identification of the drug.

INTERQUEST agrees to provide 9 Half day visits for the contract period. The DISTRICT may increase the total number of visits by notifying INTERQUEST in writing. The cost for each visit will be \$330.00 per team. Multiple canine teams will be charged on a per team basis. Required court testimony on behalf of the DISTRICT will be charged at the same rate. INTERQUEST will invoice for service on a monthly basis at the conclusion of the service month. The DISTRICT agrees to pay for services within thirty (30) days of receipt of such invoice.

INTERQUEST will schedule DISTRICT visits in conjunction with days designated by the DISTRICT as appropriate for visits. The District will provide a school calendar with inappropriate dates for service noted. This calendar will serve as an addendum to the Agreement. All other dates will be considered acceptable for visits. DISTRICT will be responsible for payment for any visit made on any day other than those days noted as unacceptable on the attached school calendar.

INTERQUEST is licensed and registered by the U.S. Department of Justice, Drug Enforcement Administration, and other state regulatory agencies as required.

INTERQUEST DETECTION CANINES®

Sara Fox

School's signature _____

International Falls Public Schools

Accounting & Financial Procedures Manual

Effective Date(s) of Accounting Procedures

The effective date of all accounting procedures described in this manual is July 1, 2016 with revisions as of May 14, 2021. If a procedure is added or modified subsequent to this date, the effective date of the new/revised procedure will be indicated parenthetically immediately following.

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**Indicates required procedure under the Uniform Grant Compliance.*

INTRODUCTION

The following accounting manual is intended to provide an overview of the accounting procedures for International Falls Public Schools – ISD #361, which shall be referred to as “International Falls Public Schools” or “the Organization” throughout this manual.

It shall be the responsibility of the Superintendent to implement School Board policy and to recommend additions or modifications thereto. The administration is authorized to develop guidelines and directives to effectuate the implementation of School Board policies. These guidelines and directives shall not be inconsistent with said policies. At least annually, these written procedures shall be presented to the School Board for review. (Reference **School Board Policy #305**)

International Falls Public Schools is incorporated in the state of Minnesota under Minnesota Constitution Article 13 section 1, with powers and duties defined in Minnesota Statutes Chapter 123B.

Mission Statement: *In partnership with parents and the community, the International Falls School District will prepare every student to become a productive citizen by developing their maximum potential within a safe climate of mutual respect and trust.*

This manual shall document the financial operations of the Organization. Its primary purpose is to formalize accounting guidance and selected procedures for all staff that have a role in accounting processes and to document internal controls.

If a particular grant or award has provisions that are more restrictive than those in this manual, the more restrictive provisions will be followed only for that grant or award.

The contents of this manual were approved as official by the School Board, Superintendent, and Business Manager. All International Falls Public Schools staff members are bound by the procedures herein, and any deviation is prohibited.

SECTION 1: GENERAL PROCEDURES

BUSINESS DEPARTMENT OVERVIEW

Organization Structure

The Business Office consists of three (3) staff members who manage and process financial information for International Falls Public Schools. The following positions comprise the Business Office:

- Business Manager
- Accounts Payable / Accounts Receivable Clerk / MARSS Coordinator / Food Service Coordinator
- Payroll Benefits Clerk

Other officers and employees of International Falls Public Schools who have financial responsibilities are as follows:

- Superintendent

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Department Responsibilities

The primary responsibilities of the Business Office consist of:

- General ledger
- Budgeting
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Accounts receivable and billing
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll and Benefits
- Financial statement processing
- External reporting of financial information
- Bank reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government reporting requirements
- Annual audit
- Leases
- Insurance

***Standards for Financial Management Systems**

In accordance 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, International Falls Public Schools maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identification, in all its accounts, of all Federal awards received and expended and the Federal programs under which they were received.
2. Accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of 2 CFR Parts 200.327, Financial Reporting, and 200.328, Monitoring and Reporting Program Performance, and/or the award.
3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be fully supported by source documentation.
4. Effective control over and accountability for all funds, property, and other assets. International Falls Public Schools must adequately safeguard all such assets and ensure they are used solely for authorized purposes.
5. Comparison of outlays with budget amounts for each award.
6. Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources. (*2 CFR Part 200.301, Performance Measurement*)
7. Written procedures to minimize the time elapsing between the transfer of funds and disbursement by International Falls Public Schools. Advance payments must be limited to the minimum amount needed and be timed to be in accordance with actual, immediate cash requirements. *2 CFR Part 200.305 Payment*
8. Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the 2 CFR Part 200 Subpart E, Cost Principles, and the terms and conditions of the award.

BUSINESS CONDUCT

Practice of Ethical Behavior

International Falls Public Schools requires board members and district employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All board members and school district employees are required to comply with all applicable laws and regulatory requirements. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The reputation of International Falls Public Schools depends to a very large extent on the following considerations.

Each employee must apply her or his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. Each employee is responsible for applying common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with International Falls Public Schools policy and procedures?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the Organization or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action.

Each board member and district employee is responsible for the ethical business behavior of her or his subordinates. School Board members and district employees must carefully weigh all courses of action suggested in ethical, as well as economic, terms and base their final decisions on these guidelines, as well as their personal sense of right and wrong.

Compliance with Laws, Regulations, and Organization Policies

International Falls Public Schools does not tolerate:

- The willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment.
- The disregard or circumvention of International Falls Public Schools guidelines or engagement in unscrupulous dealings.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

The performance of all levels of employees will be measured against implementation of the provisions of these standards.

Policies regarding School Board members Code of Ethics can be found at School District Policy #209 - Code of Ethics.

***CONFLICTS OF INTEREST**

Introduction

In the course of business, situations may arise in which an Organization decision maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest.

All School Board members and district employees have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Organization in dealing with outside entities or individuals,
2. Disclose real and apparent conflicts of interest to the School Board, and
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

What Constitutes a Conflict of Interest

All School Board members and district employees of International Falls Public Schools owe a duty of loyalty to the Organization. This duty necessitates that in serving the Organization they act solely in the interests of the Organization, not in their personal interests or in the interests of others.

The persons covered under this guidance shall hereinafter be referred to as “interested persons.” Interested persons include all members of the School Board and all district employees, as well as persons with the following relationships to School Board members or district employees:

1. Spouses or domestic partners
2. Brothers and sisters
3. Parents, children, grandchildren, and great-grandchildren
4. Spouses of individuals listed in 2 and 3
5. Corporations, partnerships, limited liability companies (LLCs), and other forms of businesses in which an employee or director, either individually or in combination with individuals listed in 1, 2, 3, or 4, collectively possess a 35% or more ownership or beneficial interest

Conflicts of interest arise when the interests of an interested party may be seen as competing with those of the Organization. Conflicts of interest may be financial (where an interested party benefits financially directly or indirectly) or non-financial (e.g., seeking preferential treatment, using confidential information).

A conflict of interest arises when a School Board member or district employee involved in making a decision is in the position to benefit, directly or indirectly, from his or her dealings with the Organization or person conducting business with the Organization. (A potential conflict of interest exists when the School Board member or district employee, or his or her immediate family {spouse, parent, child, brother, sister and spouse of parent, child, brother, or sister} owes/receives more than 1% of the benefiting business/profits.)

Examples of conflicts of interest include, but are not limited to, situations in which a school board member or district employee:

1. Negotiates or approves a contract, purchase, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services.
2. Negotiates or approves a contract, sale, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the goods or services.
3. Employs, or approves the employment of, or supervises a person who is an immediate family member of the director or employee.
4. Sells products or services in competition with the Organization.
5. Uses the Organization's facilities, other assets, employees, or other resources for personal gain.
6. Receives a substantial gift from a vendor, if the director or employee is responsible for initiating or approving purchases from that vendor.
7. Is a Board member of a financial institution that does business with the school district.

Honoraria Acceptance

An International Falls Public Schools employee shall not accept an honorarium for an activity conducted where district-reimbursed travel, work time, or resources are used, or where the activity can be construed as having a relationship to the employee's position with International Falls Public Schools. Such activity would be considered official duty on behalf of International Falls Public Schools. A relationship exists between the activity and the employee's position with International Falls Public Schools if the employee would not participate in the activity in the same manner or capacity if he or she did not hold his or her position with International Falls Public Schools. The employee should make every attempt to avoid the appearance of impropriety.

An employee may receive an honorarium for activities performed during regular non-working hours or while on annual leave if the following conditions are met:

- All expenses are the total responsibility of the employee or the sponsor of the activity in which the employee is participating.
- The activity has no relationship to the employee's International Falls Public Schools duties.

Nothing in this document shall be interpreted as preventing the payment to International Falls Public Schools by an outside source for actual expenses incurred by an employee in an activity, or the payment of a fee to International Falls Public Schools (in lieu of an honorarium to the individual) for the services of the employee. Any such payments made to International Falls Public Schools should be deposited to the International Falls Public Schools account and an appropriate entry should be made coded to the same program or department to which the employee's corresponding time was charged.

Disclosure Requirements

A School Board member or district employee who believes that he or she may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure.

Therefore, International Falls Public Schools requires the following:

1. The Superintendent shall review all potential conflicts reported by employees, and the School Board shall review all potential conflicts reported by the Superintendent and determine appropriate resolution in accordance with the next section.
2. Prior to management, board, or committee action on a contract or transaction involving a conflict of interest, a district employee, or School Board member having a conflict of interest and who is in attendance at the meeting shall disclose all facts material to the conflict of interest. Such disclosure shall be reflected in the minutes of the meeting.
3. A district employee or School Board member who plans not to attend a meeting at which he or she has a reason to believe that the convening body will act on a matter in which the person has a conflict of interest shall disclose to the chair of the meeting all facts material to the conflict of interest. The chair shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.
4. A person who has a conflict of interest shall not participate in the discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter.
5. A person who has a conflict of interest with respect to a contract or transaction that will be voted on at a meeting shall not be counted in determining a quorum for purposes of the vote. The person having a conflict of interest may not vote on the contract or transaction. Such person's ineligibility to vote and abstention from voting shall be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the School Board of International Falls Public Schools has a conflict of interest when he or she stands for election as an officer or for re-election as a member of the School Board.
6. If required by Federal awarding agencies, International Falls Public Schools will notify those agencies in writing of any *potential* conflict of interest. (2 CFR Part 200.112, *Conflict of interest*)*

Resolution of Conflicts of Interest

All real or apparent conflicts of interest shall be disclosed to the Superintendent of the Organization. Conflicts shall be resolved as follows:

- The School Board shall be responsible for making all decisions concerning resolutions of the conflict involving the Superintendent.
- The Superintendent shall be responsible for making all decisions concerning resolutions of conflicts involving district employees.

A district employee may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the chair of the School Board, with a courtesy copy to the Superintendent.
- Appeals must be made within 30 days of the initial determination.
- Resolution of the appeal shall be made by vote of the full School Board.
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, shall abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the board.

Disciplinary Action for Violations of Conflict of Interest

Failure to comply with the standards contained in this manual will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation will be afforded an opportunity to explain her or his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy;
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy; and/or
3. Against any school board member or district employee who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

A Board member who violates this standard may be removed from the Board.

Policies regarding School Board members Conflict of Interest can be found at Section 210 – “Conflict of Interest – School Board Members” in the School District policies.

***GENERAL LEDGER AND CHART OF ACCOUNTS**

The general ledger is the collection of all asset, liability, net assets, revenue, and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system and the basis for the accounting system, and follows the Minnesota Department of Education's Uniform Financial Accounting and Reporting Standards (UFARS). The chart of accounts consists of account title and account numbers assigned to the titles. The Chart of Accounts also includes dimensions to facilitate several purposes:

- Providing better financial information for public review and evaluation,
- Demonstrating financial accountability for program implementation,
- Enabling compliance with state and federal financial reporting requirements, and
- Improving decision-making capabilities for state and local agencies.

International Falls Public School's chart of accounts is comprised of the following dimensions:

Dimension	Digits	Purpose
Fund	2	A fiscal entity with a set of accounts that record financial resources, liabilities and equities. Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Organization/Site	3	That portion of the total account code that makes it possible to identify expenditures and revenues as district-wide or by budgeted learning site.
Program	3	Used to separate sets of activities within a fund.
Course	3	For state reporting purposes, the Course dimension is to report revenues and expenditures for projects that overlap school district fiscal years.
Finance	3	Used to establish the revenue and expenditure relationship for financial accounting and reporting.
Object	3	Combined with the Source code in the account string, this dimension identifies the generic service or commodity obtained as the result of an expenditure.
Source	3	Combined with the Object code in the account string, this dimension identifies the origin of revenues.

Distribution of Chart of Accounts

All International Falls Public Schools employees involved with account coding or budgetary responsibilities will have electronic access to a current chart of accounts, or the section of the chart of accounts applicable to their program. As the chart of accounts is maintained electronically a revised updated copy of the chart of accounts is available to these individuals.

Control of Chart of Accounts

The Business Manager monitors and controls the chart of accounts, including all account maintenance, such as additions and deletions. As necessary, the Accounts Payable / Accounts Receivable Clerk may make additions. Bi-Annually the Business Manager reviews all accounts within the chart of accounts to ensure the chart of accounts is consistent with the organizational structure of International Falls Public Schools and meets the needs of each division and department.

Fiscal Year of Organization

International Falls Public Schools shall operate on a fiscal year that begins on July 1 and ends on June 30. Any changes to the fiscal year of the Organization must be ratified by majority vote of International Falls Public School's School Board.

Accounting Estimates

International Falls Public Schools utilizes numerous estimates in the preparation of its interim and annual financial statements. Some of those estimates may include:

1. Useful lives of property and equipment,
2. Fair market values of investments,
3. Fair market values of donated assets,
4. Values of contributed services, and
5. Cost allocation calculations.

The Business Manager will assess, review, and approve all estimates yearly. All conclusions, bases, and other elements associated with each accounting estimate shall be documented in writing. All material estimates, and changes in estimates from one year to the next, shall be disclosed to the external audit firm.

Journal Entries

All general ledger entries shall be supported by journal vouchers or other documentation, including an explanation of each such entry. Examples of such journal entries are:

1. Recording of noncash transactions,
2. Corrections of posting errors, and
3. Nonrecurring accruals of income and expenses.

All journal entries shall be processed by the Business Manager then reviewed monthly by the Superintendent by initialing or signing the entries.

SECTION 2: REVENUES AND CASH RECEIPTS

*ADMINISTRATION OF FEDERAL AWARDS

Definitions

International Falls Public Schools may receive financial assistance from a donor/grantor agency through the following types of agreements:

Grant: A financial assistance award given to the Organization to carry out its programmatic purpose.

Cooperative Agreement: A legal agreement where the Organization implements a program with the direct involvement of the funder.

Throughout this manual, federal assistance received in any of these forms will be referred to as a federal "award."

Preparation and Review of Proposals

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals shall be reviewed by the Business Manager prior to submission to government agencies or other funding sources to ensure the proposed budget includes all appropriate costs. Final proposals of \$50,000 or greater shall be reviewed and approved in writing by the Superintendent and the School Board.

Post-Award Procedures

After an award has been made, the following steps shall be taken:

1. Verify the specifications of the grant or contract. The Business Manager shall review the terms, time periods, award amounts, and expected expenditures associated with the award. A *Catalog of Federal Domestic Assistance* (CFDA) number shall be determined for each award. All reporting requirements under the contract or award shall be summarized.
2. Create new general ledger account numbers (or segments). New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
3. Gather documentation. See the following section, "Document Administration", for details.

Compliance with Laws, Regulations, and Provisions of Awards

International Falls Public Schools recognizes that as a recipient of federal funds, the Organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Organization meets this responsibility, the following procedures apply with respect to every grant or contract received directly or indirectly from a federal agency:

1. For each federal award, the Business Manager unless otherwise designated is responsible for administering the award. The Superintendent may designate in writing another employee as responsible for administering the award whom will be designated as the Grant Administrator.

2. The Business Manager or Grant Administrator shall attend training on grant management prior to beginning his or her role (or as early in their functioning as practical). Thereafter, the Business Managers or the Grant Administrators shall attend refresher/update courses on grant management every two years.
3. The Business Manager or Grant Administrator shall take steps to identify all applicable laws, regulations, and provisions of each grant and contract. These steps include but are not limited to the following.
 - a. Read each award.
 - b. Review *2 CFR Part 200 Appendix XI, Compliance Supplement* (updated annually) published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all federal awards.
 - c. Review the section of the *Catalog of Federal Domestic Assistance (CFDA)* applicable to the award.
 - d. The Business Manager or Grant Administrator will communicate grant requirements to those who will be responsible for carrying them out, or impacted by them.
4. The Business Manager or Grant Administrator shall identify and communicate any special changes in procedures necessitated by federal awards as a result of the review of each award.
5. The Business Manager or Grant Administrator shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to *2 CFR Part 200 Appendix XI, Compliance Supplement*, and communications with federal awarding agency personnel.
6. The Business Manager or designee will work with the independent auditors regarding applicable laws, regulations, and provisions of contracts and grants. The Grant Administrator shall also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

Document Administration

For each grant/award received by International Falls Public Schools from a federal, state, or local government agency, a master file of documents applicable to the award shall be prepared by the Business Manager or Grant Administrator assigned to administer the program.

The master file assembled for each government award may include the following documents (including originals of all documents received from the awarding agency):

1. Copy of the initial application for the award and corresponding budget,
2. Correspondence to and from the awarding agency post-application, leading up to the award,
3. The final, approved budget and program plan, after making any modifications
4. The grant agreement and any other documents associated with the initial making of the award,
5. Copies of pertinent laws and regulations, including awarding agency guidelines, associated with the award,
6. Subsequent grant modifications (financial and programmatic)

7. Copies of program and financial reports,
8. Subsequent correspondence to/from the awarding agency,
9. Results of any monitoring visits conducted by the awarding agency, including resolution by International Falls Public Schools of any findings arising from such visits, and
10. Correspondence and other documents resulting from the closeout process of the award.

Included in the grant document file should be, at minimum, the following:

1. Key compliance requirements, including citations of applicable laws and regulations.
2. Important deadlines
3. Correspondence contact information at the awarding agency

The original grant document file shall remain in the-Business Office.

***Closeout of Federal Awards**

International Falls Public Schools shall follow the closeout procedures described in 2 CFR 200.343 – 345, Closeout, and in the grant agreements as specified by the granting agency.

International Falls Public Schools and all sub recipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement.

***COST SHARING AND MATCHING (IN-KIND)**

Overview

International Falls Public Schools values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or federal agency regulations identify specific values to be used.

International Falls Public Schools shall claim contributions as meeting a cost sharing or matching requirement of a federal award only if all of the following criteria are met.

1. They are verifiable from International Falls Public Schools records.
2. They are not included as contributions (or match) for any other federally-assisted project or program.
3. They are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. They are allowable under the federal cost principles, 2 CFR Part 200 Subpart E, Cost Principles.
5. They are not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching.
6. They are provided for in the approved budget when required by the federal awarding agency.
7. They conform to all provisions of federal administrative regulations, 2 CFR Part 200 Subpart D, Post Federal Awards Requirements.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by 2 CFR Part 200.306(i)(1) to establish its value.

***Valuation and Accounting Treatment**

In-kind typically falls into one of the following categories:

- Cash
- Space, buildings, land, and equipment
- Staff time
- Volunteer time and services
- Supplies

The following sections discuss the valuation and accounting treatment for each category.

Cash

- International Falls Public Schools shall recognize cash contributions as in-kind income in the period in which they are spent on allowable program costs.
- Any discounts received on goods or services are recognized as in-kind only if such discounts are not available to the general public. Discounts taken as in-kind must be supported by a letter from the vendor stating that it is providing this discount in support of the program.

Space, Buildings, Land, and Equipment

Buildings and Land

If the purpose of the contribution is to assist the Organization in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as matching with prior approval of the awarding agency.

If the purpose of the donation is to support activities that require the use of equipment, buildings, or land, depreciation may be claimed as matching, unless the awarding agency has approved using the full value as match.

Equipment, land, or buildings are valued at their fair market value as determined by an independent appraiser. Information on the date of donation and records from the appraisal will be maintained in a property file.

Space

- Donated space will be valued at the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.
- Information on the date of donation and records from the appraisal will be maintained in a property file.
- If less than an arms-length transaction, donated space will be valued based on actual allowable costs to occupy the facility (e.g. repairs and maintenance, insurance, etc.) not to exceed fair market rental value.

Staff Time

Staff time used as cost sharing or match will be valued at the rate which the employee is paid. The rate will include gross hourly wages plus fringe benefits.

International Falls Public Schools requires employees to document and account for the time accounted for as match in the same manner time as other time worked by the employee.

Volunteer Time and Services

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be included in in-kind if the services are an integral and necessary part of the program.

Examples of contributed services received and recorded as income and expense by International Falls Public Schools include volunteer coaches or advisors.

Volunteer services will be valued at rates consistent with those paid for similar work in the Organization. For skills not found in the Organization, rates will be consistent with those paid for similar work in our labor market. Rates should include gross hourly wages plus fringe benefits calculated based on fringe benefits received by employees in similar positions, or on agency average.

Volunteers must possess qualifications and perform work requiring those skills in order to be valued at greater than an unskilled labor rate.

International Falls Public Schools requires volunteers to document and account for their contributed time in a manner similar to the timekeeping system followed by employees. Each program that uses volunteers will provide the volunteers a sign-in sheet which collects the following information:

- Date service was performed
- Volunteer name and address
- Hours donated (time in and out)
- Service provided
- Signature of volunteer

The sign-in sheets will be delivered to the Business Office monthly so they can be tallied, valued, and recorded as in-kind in the accounting records.

Supplies

Donated supplies must be used in the program and shall be valued at fair market value at the time of donation. Supplies can be counted as match only if the program would have purchased such items with federal funds.

BILLING/INVOICING

Overview

The Organization's primary billable sources of revenue are:

- State funding – scheduled by the state in accordance with state statutes,
- Federal funding – reimbursement based on allowed, incurred expenses, and
- Local Property taxes – scheduled by the County Board in accordance with state statutes.

Other lesser sources of income such as reimbursement and fee-for-service grants, meal charges, student activity fees, rental fees, advertising and community education class fees will be collected and recorded when the services are provided.

Responsibilities for Billing and Collection

International Falls Public School's Business Office, Athletic Department and Secretarial staff are responsible for the invoicing of funding sources and the collection of outstanding receivables. (Note: Cash receipts, credit memo, and collection procedures will be discussed in subsequent sections.)

Billing and Financial Reporting

International Falls Public Schools strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to federal awards. These reports include bi-annual and cumulative expenditures, a project budget, and a balance remaining column.

International Falls Public Schools shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be the responsibility of the Business Manager or designee.

International Falls Public Schools maintains a Fee Management system for tracking of student activity fees, rentals, fines, etc. A Food Service Management system for tracking customer account balances. As of August 2020 an Accounts Receivable system was implemented for tracking non student related receivables. These systems will be reconciled monthly to the general ledger.

If a federal award authorizes the payment of cash advances to International Falls Public Schools, the Business Manager may require that a request for such an advance be made.

Accounts Receivable Entry

The Accounts Receivable Clerk is responsible for posting all local cash receipts. **The Business Manager is responsible for receipting all electronic receipts received via the State and Federal government.** The Business Manager is responsible for all adjustments and account reclassifications for UFARS pertaining to accounts receivable.

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Fund Balance Reporting

A local government classifies its fund balances based on the nature of the particular net resources reported in a governmental fund in the following order:

1. Nonspendable net resources,
2. Restricted resources,
3. Committed resources,
4. Assigned resources, and
5. Unassigned resources.

This will classify a fund's net resources in the order of those that have the most constraints placed on their use to those that have the fewest constraints. The net resources with the most constraints are usually listed first.

The following are International Falls Public Schools Fund Balance reports according to GASB 54 standards:

1. Nonspendable – amounts that cannot be spent because they are either
 - a. Not in spendable form, or
 - b. Legally or contractually required to be maintained intact.
2. Restricted – amounts that have restraints placed on the use of the resources either
 - a. Imposed externally by creditors, grantors, contributors, or laws or regulations of other governments, or
 - b. Imposed by law through constitutional provision or enabling legislations
3. Unrestricted Committed – resources used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
4. Unrestricted assigned - - amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed
5. Unassigned – the residual classification for the General Fund, and not reported in any other classification.

CASH RECEIPTS

Overview

Cash (including checks payable to the Organization) is the most liquid asset an organization has. Therefore, it is the objective of International Falls Public Schools to establish and follow the strongest possible internal controls in this area.

Processing of Checks and Cash Received in the Mail

1. Incoming mail is sorted daily at each building location.
2. Incoming mail is not opened by the individual sorting the mail.
3. Mail is distributed to employees via employee mail slots then opened by the individual employee.
4. Any incoming checks received are restrictively stamped "For Deposit Only ISD 361".
5. The individual employee completes a "Cash Deposit Form" then turns this form along with the cash/checks received to the Accounts Receivable Clerk for cash receipt processing and deposit.

Endorsement of Checks

All checks received that are payable to the Organization shall immediately be restrictively endorsed by the individual who prepares the daily receipts listing. The restrictive endorsement shall be a stamp that includes the following information:

1. For Deposit Only
2. International Falls Public Schools

Timeliness of Bank Deposits

Bank deposits will be made daily, except during non-academic calendar breaks. Undeposited checks and cash shall be maintained in a locked box and kept in a secure area until deposited. Such cash will not be used as petty cash or to make change.

Credit Card Receipts

International Falls Public Schools accepts Visa and MasterCard, and has negotiated contracts for outsourcing processing payment transactions. Individual departments at International Falls Public School may not use or negotiate individual contracts with these or other payment card companies or processors.

When citizens wish to make payment via credit card, they will be directed to the Organization's website, or may make payment in person or over the phone.

Reconciliation of Deposits

On a periodic basis, the Business Manager, who does not prepare the initial cash receipts listing or bank deposit, shall reconcile the listings of receipts to bank deposits on the monthly bank statement. Any discrepancies shall be immediately investigated.

Control Grid - Revenue and Cash Receipts

International Falls Public Schools strives to maintain adequate segregation of duties in its income and cash receipts functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Business Manager
- B. Accounts Payable / Accounts Receivable Clerk
- C. Payroll Clerk
- D. Secretaries
- E. Teachers / Advisors

DUTY	Bus Mgr	AP/AR	Payroll	Secretary	Teacher / Advisor
Produces invoice to bill customer/funder	X	X	X	X	
Enters student fees into the Fee Management system		X		X	
Receives payments from customer(s)		X	X	X	X
Enters and applies payments to customer accounts in Fee Management or Food Service Systems.		X		X	
Records receipt of funds (cash or checks)		X	X	X	X
Initials receipt of funds (cash or checks)		X	X	X	X
Restrictively endorses checks		X	X	X	X
Initials receipt of credit card payments		X		X	
Prepares "Cash Deposit Form" to record funds collected		X	X	X	X
Prepares deposit slip		X			
Takes deposit slip to bank		X			
Processes credit card payments	X	X		X	
Enters payments into cash receipt system	X	X			
Authorizes credits or other adjustments	X				
Posts credits/adjustments to G/L system	X				
Authorizes write-off of bad debts	X				
Posts bad debt write-offs to G/L system	X				
Prepares periodic customer statements	X		X	X	
Reconciles general ledger with the Fee Management, Food Service, and Accounts Receivable systems	X				
Reconciles bank statement	X				
Reviews past due account balances in Fee Management, Food Service and Accounts Receivable	X	X			
Performs follow-up calls on past due or negative account balances	X	X	X	X	

***GRANTS RECEIVABLE MANAGEMENT**

***Monitoring and Recognition**

International Falls Public Schools records grants receivable and income as it is earned and billed during the grant year. The Business Manager is responsible for monitoring budget-to-actual expenditures, and will meet with the Grant Administrator or Superintendent to discuss grant fiscal results.

SECTION 3: EXPENDITURES AND DISBURSEMENTS

***PURCHASING PROCEDURES**

Overview

THE GUIDELINES AND PROCEDURES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY INTERNATIONAL FALLS PUBLIC SCHOOLS.

International Falls Public Schools requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The guidelines in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

The goal of these procurement procedures is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable federal statutes and grant requirements.

Responsibility for Purchasing

All department heads or their designees shall have the authority to initiate purchases on behalf of their department, within the guidelines described here. Administrators and Supervisors shall inform the Business Manager of all individuals that may initiate purchases or prepare purchase orders. The Business Manager shall maintain a current list of all authorized purchasers.

The Business Office shall be responsible for processing purchase orders. The Superintendent or their designee have approval authority over all purchases and contractual commitments, and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

***Code of Conduct in Purchasing (2 CFR Part 200.318 (c)(1))**

Ethical conduct in managing the Organization's purchasing activities is absolutely essential. Staff must always be mindful that they represent the School Board and share a professional trust with other staff and the general membership.

- Staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services.
- Staff shall notify their immediate supervisor if they are offered such gifts.
- No board member, district employee, or agent shall participate in the selection or administration of a contractor if a real or apparent conflict of interest would be involved. Such a conflict would arise if a board member, district employee or agent, or any member of his or her immediate family, his or her spouse or partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the contractor selected.
- In compliance with the MN statutes, School Board members, district employees, and agents shall neither solicit nor accept gratuities, favors, or anything of monetary value, including any food or beverages, from vendors or parties to sub-agreements. Unsolicited gifts with a value of \$5 or less may be accepted with the exception of food and beverages.

***Competition (2 CFR Part 200.319)**

In order to promote open and full competition, purchasers will:

- Be alert to any internal potential conflicts of interest;
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate, or restrain trade;
- For federal awards, not permit contractors who develop specifications, requirements, or proposals to bid on such procurements;
- Award contracts to qualified bidders whose product or service is most advantageous in terms of price, quality, and other factors;
- Issue solicitations that clearly set forth all requirements to be evaluated;
- Reserve the right to reject any and all bids when it is in the Organization's best interest;
- For federal awards, not give preference to state or local geographical areas unless such preference is mandated by Federal statute (*200.319(b)*); and
- "Name brand or equivalent" description may be used as a means to define the performance or requirements (*200.319(c)(1)*).

***Nondiscrimination**

All vendors or contractors who are the recipients of Organization funds or who propose to perform any work or furnish any goods under agreements with International Falls Public Schools shall agree to these important principles:

1. Vendors and Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation, or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractors.
2. Vendors and Contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for meeting the intent of this section.

***Procurement Procedures**

The following are International Falls Public School's procurement procedures.

1. International Falls Public Schools shall avoid purchasing items that are not necessary or duplicative for the performance of the activities required by a federal award. (*2 CFR Part 200.318(d)*)
2. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the federal government. (*2 CFR Part 200.318(d)*). This analysis should only be made when both lease and purchase alternatives are available to the program.

3. Purchasers are encouraged to enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement of use of common or shared goods and services. *(2 CFR Part 200.318(e))*
4. Purchasers are encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. *(2 CFR Part 200.318(f))*
5. Documentation of the cost and price analysis associated with each procurement decision in excess of the MN bid law threshold (\$175,000) shall be retained in the procurement files. *(2 CFR Part 200.323)*
6. International Falls Public Schools will maintain records sufficient to detail the history of procurement, including: *(2 CFR Part 200.318(i))*
 - a. Rationale for the method of procurement,
 - b. Selection of contract type,
 - c. Contractor selection or rejection, and
 - d. The basis for the contract price.
7. International Falls Public Schools shall make all procurement files available for inspection upon request by a federal awarding agency.
8. International Falls Public Schools shall not utilize the cost-plus-a-percentage-of-costs method of contracting. *(2 CFR Part 200.323(d))*

All staff members with the authority to approve purchases made with federal awards will receive a copy of and be familiar with 2 CFR Part 200.400 – 475, Cost Principles.

Authorizations and Purchasing Limits

International Falls Public Schools utilizes an electronic requisition / purchase order system for all purchase authorization. Requisitions are requests from staff to expend budget allocations. This applies to any and all types of service or material which the District will expense.

Requisitions require three levels of approval along with budget availability. The three levels of approvals are:

1. Requestors immediate Supervisor
2. Business Manager
3. Superintendent

Requisition requests submitted by a department head, supervisor or administrator will have two (2) levels of approval:

1. Business Manager
2. Superintendent

The Technology Director may place emergency orders without prior approval when it is deemed critical to respond to a network or phone system repair. A requisition request shall be processed within 24-48 hours of identifying the items or services.

The Superintendent is authorized to enter into any contract on behalf of International Falls Public Schools.

Use of Purchase Orders

International Falls Public Schools utilizes an electronic requisition / purchase order system. A properly completed requisition request is required for each purchase decision (i.e., total amount of goods and services purchased, not unit cost), with the exception of employee travel and employee expense reimbursements, which require the preparation of a separate form described elsewhere in this manual. A properly completed requisition request may contain the following information:

1. Specifications or statement of services required,
2. Delivery or performance schedules,
3. Delivery, packing, and transportation requirements, (if applicable),
4. Special conditions (if applicable),
5. Vendor or Contractor, name, address and phone number.
6. Account Code / Source of Funding
7. Each item with the quantity, unit of measure and price
8. Shipping and handling cost
9. Due date of items or date(s) service to be performed
10. Electronic attachments for reference. I.e., quotes, drawings, documents,
11. Reference notes to quote #'s, bid # etc.
12. Items being purchased with donated, fundraised or grant money must have funding source noted in description field in Requisition Master Information Screen.

If purchasing items for specific student(s) do not include any information that may identify the student.

Special education requisitions must have an approved Special Education Necessity Form electronically attached to the purchase requisition. Reference "Special Education Purchasing Procedure for Northland Learning Center and ISD 361".

Requisition requests must have budget availability prior to receiving full approval. Requisition requests without budget availability will require a budget transfer.

Blanket purchase orders may be utilized for small value purchases at local vendors when an item is needed at the last minute to complete a project, utility companies, food service prime vendors, lease and other monthly service providers. Blanket purchase orders are not to be used for planned projects or service requests.

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***Required Solicitation of Quotations from Contractors**

Solicitations for goods and services (requests for proposals or RFPs) should provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product, or service to be procured. Descriptions shall not contain features which unduly restrict competition. (2 CFR Part 200.319(c)(1))
2. Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals. (See the next section entitled "Evaluation of Alternative Contractors" for required criteria.) (2 CFR Part 200.319(c)(2))
3. Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards. (2 CFR Part 200.319(c)(1))
4. The specific features of "brand name or equal" descriptions that bidders are required to meet when appropriate. (2 CFR Part 200.319(c)(1))
5. A description of the format, if any, in which proposals must be submitted, including the name of the person to whom proposals should be sent.
6. The date by which proposals are due.
7. Required delivery or performance dates/schedules.
8. Clear indications of the quantity(ies) requested and unit(s) of measure.

Extension of Due Dates and Receipt of Late Proposals

Solicitations should provide for sufficient time to permit the preparation and submission of offers before the specified due date. However, an extension may be granted if a prospective offeror so requests.

Contractor proposals are considered late if received after the due date and time specified in the solicitation. Late proposals shall be so marked on the outside of the envelope and retained or returned to the proposer. Contractors that submit late proposals shall be notified that their proposal was late and could not be considered for award.

Evaluation of Alternative Contractors

Contractors may be evaluated on some or all of the following criteria as appropriate for the purchase:

1. Adequacy of the proposed methodology,
2. Skill and experience of key personnel,
3. Demonstrated experience,
4. Other technical specifications designated by the department requesting proposals,
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.),
6. Contractor's financial stability,
7. Contractor's demonstrated commitment to the governmental sector,
8. Results of communications with references supplied by the proposer,
9. Ability/commitment to meeting time deadlines,
10. Cost,
11. Minority- or women-owned business status of vendor, and
12. Other criteria (to be specified by the department requesting proposal).

The department responsible for the purchase shall establish the relative importance of the appropriate criteria prior to requesting proposals and shall evaluate each proposal on the basis of the criteria.

After a contractor has been selected and approved by the Administrator or Supervisor the final selection shall be approved by others according to International Falls Public School's purchasing approval procedures.

***Affirmative Consideration of Minority, Small Business, Women-Owned Businesses, and Labor Surplus Area Firms**

(2 CFR Part 200.321)

Positive efforts shall be made by International Falls Public Schools to utilize small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms whenever possible.

Therefore, the following steps shall be taken:

1. Ensure that small business, minority-owned firms, women's business enterprises, and labor surplus area firms are used to the fullest extent practicable. *(2 CFR Part 200.321)*
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms, women's business enterprises and labor surplus area firms. *(2 CFR Part 200.321(b)(4))*
3. Consider in the contract process whether firms competing for larger contracts tend to subcontract with small businesses, minority-owned firms, and women's business enterprises. *(2 CFR Part 200.321(b)6))*
4. Encourage contracting with consortiums of small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms when a contract is too large for one of these firms to handle individually. *(2 CFR Part 200.321(b)(3))*
5. Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the minority-owned firms and women's business enterprises. *(2 CFR Part 200.321(b)(5))*

***Availability of Procurement Records (2 CFR Part 200.324(b))**

International Falls Public Schools shall, on request, make available for the federal awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The process does not comply with the procurement standards in 2 CFR Part 200. *(2 CFR Part 200.324(b)(1))*
- The procurement is expected to exceed the Minnesota-defined simplified acquisition threshold (\$100,000) and is to be awarded without competition or only one bid is received. *(2 CFR Part 200.324(b)(2))*
- The procurement exceeds the simplified acquisition threshold and specifies a "name brand" product. *(2 CFR Part 200.324(b)(3))*

- The proposed award exceeds the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement. (2 CFR Part 200.324(b)(4))
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the simplified acquisition threshold. (2 CFR Part 200.324(b)(5))

***Provisions Included in All Contracts Charged to Federal Awards (2 CFR Part 200 Appendix II)**

International Falls Public Schools includes all of the following provisions, as applicable, in all contracts charged to federal awards (including small purchases) with vendors and subgrants to grantees:

1. **Contracts** for more than the simplified acquisition threshold currently set at \$175,000 must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
2. All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
3. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
4. **Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7):** When required by Federal program legislation, all construction contracts of more than \$2,000 awarded by International Falls Public Schools and its subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction").
5. **Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333):** Where applicable all contracts awarded by International Falls Public Schools in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Works Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5).
6. **Rights to Inventions Made Under a Contract or Agreement:** Contracts or agreements for the performance of experimental, developmental or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organization and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the award agency.

7. **Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended:** Contracts and subgrants of amounts in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
8. **Mandatory** standards and procedures relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act ([42 U.S.C. 6201](#)).
9. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** For all contracts or subgrants of \$100,000 or more, International Falls Public Schools shall obtain from the contractor or subgrantee a certification that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352.
10. **Debarment and Suspension (E.O.s 12549 and 12689):** No contract shall be made to the parties listed on the General Services List of Parties Excluded from Federal Procurement or Nonprocurement Programs in accordance with E.O.'s 12549 and 12689, "Debarment and Suspension."

***Non Competitive Purchases**

Emergencies:

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Organization property is involved. The reasons for such purchases will be documented in the procurement file.

Single Distributor/Source:

Sole source purchases contracts may be made when one or more of the following conditions apply:

- The item or service is only available from one source;
- The situation is an emergency and will not permit a delay resulting from competitive solicitation;
- The awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request; or
- After solicitation, competition is deemed inadequate (insufficient bidders).

Approval from the awarding agency or pass-through entity may be required.

***Right to Audit Clause**

International Falls Public Schools requires a "Right to Audit" clause in all contracts between the Organizations and vendors that either:

1. Take any form of temporary possession of assets directed for the Organization, or
2. Process data that will be used in any financial function of the Organization.

This Right to Audit clause shall permit access to and review of all documentation and processes relating to the contractor's operations that apply to International Falls Public Schools, as well as all documents maintained or processed on behalf of International Falls Public Schools, for a period of three years. The clause shall state that such audit procedures may be performed by International Falls Public Schools employees or any outside auditor or contractor designated by the Organization.

Contractor Files and Required Documentation

The Business Office shall supply a blank Form W-9 to new contractor and request that the contractor complete, sign and return the W-9 (or provide equivalent, substitute information). Completed, signed Forms W-9 or substitute documentation shall be filed. See the section on "Payroll and Related Items" for guidance on determining whether a vendor should be treated as an employee.

Prior to making the final payment to a construction contractor, the Business Office must receive a completed IC134, Minnesota Contractor Affidavit, from the contractor.

Procurement Grievance Procedures

Any bidder may file a grievance with International Falls Public Schools following a competitive bidding process. Once a selection is made, bidders must be notified in writing of the results. The written communication mailed to bidders must also inform them that they may have a right to appeal the decision. Information on the organization's appeal procedures must be made available to all prospective contractors or subgrantees upon request, including the name and address of a contact person, and a deadline for filing the grievance. Grievances are limited to violations of federal laws or regulations, or failure of the Organization to follow its own procurement guidelines.

Receipt and Acceptance of Goods

Individual employees with receiving responsibilities shall inspect all goods received. The Organization uses both an electronic receiving system and a paper receiving process. Users with access to the electronic system will process receiving information electronically then forward hard copies of paper work to the Accounts Payable Clerk. Users without access will manually process the paper work then forward the hard copies to the Accounts Payable Clerk.

Upon receipt of any item from a vendor or contractor, the following actions shall immediately be taken.

1. Review bill of lading for correct delivery point.
2. Remove the packing slip from each box/container.
3. Verify the quantity of boxes/containers with the bill of lading or packing slip.
4. Examine boxes/containers for exterior damage and note on the bill of lading or packing slip any discrepancies (missing or damaged boxes/containers, etc.).
5. Sign and date the bill of lading or packing slip.
6. Compare the description and quantity of goods per the purchase order to the packing slip.
7. Examine goods for physical damage.
8. Count or weigh items, if appropriate

9. Forward paperwork to the Accounts Payable Clerk

This inspection must be performed in a timely manner to facilitate prompt return of goods and/or communication with contractors.

***Contract Administration**

International Falls Public Schools is required to have procedures on contract administration. (2 CFR Part 200.318(b)) Therefore, all contract managers will adhere to the following procedures.

1. Contract administration files shall be maintained:
 - a. For each contract greater than \$25,000 a separate file shall be maintained.
 - b. For contracts less than \$25,000, contract records may be combined in a single file by grant or other funding source.

2. Contract administration files shall contain:
 - a. The required documentation specified in the authorizations and purchasing limits table for the original scope of work and for all amendments.
 - b. Where the contract work is identified in the grant award or budget, the identification and scope of the work contained in the award or budget, and all approved changes.

3. Authorization of work:
 - a. No work shall be authorized until the contract for the work has been approved and fully executed.
 - b. No change in the work shall be authorized until an amendment to the contract for the work has been approved.
 - c. No amendment of a contract for work shall be executed until it has been approved and authorized as required in the Authorizations and Purchasing Limits table and, where required by the terms of the grant award or budget, approval by the funding source.

4. Conformance of work:
 - a. For each grant award, based on the applicable laws, regulations and grant provisions, the Administrator or Supervisor shall establish and maintain a system to reasonably assure contractor:
 - i. Conformance with the terms, conditions, and specifications of the contract, and
 - ii. Timely follow-up of all purchases to assure such conformance and adequate documentation.

5. The Administrator or Supervisor will authorize payment of invoices to contracts after final approval of work products.

***SUBRECIPIENTS**

***Making of Subawards**

From time to time, International Falls Public Schools may find it practical to make subawards of federal funds to other organizations. All subawards in excess of the simplified acquisition threshold shall be subject to the conflict of interest procedures described in the preceding section. In addition, all subrecipients must be approved in writing by the federal awarding agency and agree to the subrecipient monitoring provisions described in the next section.

International Falls Public Schools is required to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward to determine the appropriate monitoring. Evaluations may include such factors as: *(2 CFR Part 200.331(b))*

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit, and the extent to which the same or similar subaward has been audited as a major program;
- Whether the subrecipient has new personnel or new or substantially changed systems; and
- The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

***Monitoring of Subrecipients**

When International Falls Public Schools utilizes federal funds to make subawards to subrecipients, International Falls Public Schools is subject to a requirement to monitor each subrecipient in order to provide reasonable assurance that subrecipients are complying, in all material respects, with laws, regulations, and award provisions applicable to the program.

In fulfillment of its obligation to monitor subrecipients, the following requirements apply to all subawards of federal funds made by International Falls Public Schools to subrecipients:

The following required information will be provided to all subrecipients:

1. Federal Award Identification.
 - a. Subrecipient name (which must match its registered name in DUNS);
 - b. Subrecipient's DUNS number ;
 - c. Federal Award Identification Number (FAIN);
 - d. Federal Award Date;
 - e. Subaward period of performance start and end date;
 - f. Amount of Federal funds obligated by this action;
 - g. Total amount of Federal funds obligated to the subrecipient;
 - h. Total amount of the Federal award;
 - i. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - j. Name of Federal awarding agency, pass-through entity, and contact information for awarding official,

- k. Catalogue of Federal Domestic Assistance (CFDA) number and name. International Falls Public Schools must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
 - l. Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) Costs).
2. All requirements imposed by International Falls Public Schools on the sub recipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.
3. Any additional requirements that International Falls Public Schools imposes on the subrecipient in order for International Falls Public Schools to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
4. An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between International Falls Public Schools and the sub recipient, or a de minimis indirect cost rate as defined in § 200.414 Indirect costs.
5. A requirement that the sub recipient permit International Falls Public Schools and auditors to have access to the subrecipient's records and financial statements as necessary for International Falls Public Schools to meet the monitoring requirements of 2 CFR Part 200; and
6. Appropriate terms and conditions concerning closeout of the subaward.
7. Subawards shall require that subrecipient employees responsible for program compliance obtain appropriate training in current grant administrative and program compliance requirements.
8. Subawards shall require that subrecipients submit financial and program reports to International Falls Public Schools on a basis no less frequently than annually.
9. International Falls Public Schools will follow up with all subrecipients to determine whether all required audits have been completed. International Falls Public Schools will cease all funding of subrecipients failing to meet the requirement to undergo an audit in accordance with 2 CFR Part 220.501. For subrecipients that properly obtain an audit in accordance with 2 CFR Part 200.501, International Falls Public Schools shall obtain and review the resulting audit reports for possible effects on International Falls Public School's accounting records or audit.
10. International Falls Public Schools shall assign one of its employees the responsibility of monitoring each subrecipient on an ongoing basis during the period of performance by the subrecipient. This employee will establish and document, based on her or his understanding of the requirements that have been delegated to the subrecipient, a system for the ongoing monitoring of the subrecipient.

11. Ongoing monitoring of subrecipients will vary from subrecipient to subrecipient based on the nature of work assigned to each. However, ongoing monitoring activities may involve any or all of the following:
 - a. Regular contacts with subrecipients and appropriate inquiries regarding the program;
 - b. Reviewing programmatic and financial reports prepared and submitted by the subrecipient and following up on areas of concern;
 - c. Monitoring subrecipient budgets;
 - d. Performing site visits to the subrecipient to review financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the subaward;
 - e. Offering subrecipients technical assistance where needed;
 - f. Maintaining a system to track and follow up on subrecipient deficiencies in order to ensure that appropriate corrective action is taken, and
 - g. Establishing and maintaining a tracking system to ensure timely submission of all reports required of the subrecipient.

12. Documentation shall be maintained in support of all efforts associated with monitoring of subrecipients.

13. In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward with International Falls Public Schools, responsive actions by the Organization shall be determined by Business Manager. Such actions may consist of any of the following actions:
 - a. Increasing the level of supporting documentation that the subrecipient is required to submit to International Falls Public Schools on a monthly or periodic basis;
 - b. Requiring that subrecipient prepare a formal corrective action plan for submission to International Falls Public Schools;
 - c. Requiring that certain employees of the subrecipient undergo training in areas identified as needing improvement;
 - d. Requiring documentation of changes made to procedures or forms used in administering the subaward;
 - e. Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of the International Falls Public Schools accounting or grant administration staff;
 - f. Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient;
 - g. Arranging with an outside party (such as International Falls Public School's own independent auditors) for periodic on-site monitoring visits;
 - h. Reimbursing after-the-fact, and not provide advances;
 - i. Requiring review and approval for each disbursement and all out-of-area travel; and
 - j. As a last resort, terminating the subaward relationship and seeking an alternative.

***CHARGING OF COSTS TO FEDERAL AWARDS**

Overview

International Falls Public Schools charges costs that are reasonable, allowable, and allocable to a federal award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to federal awards.

Segregating Unallowable from Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each federal award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Grant Administrator and Business Manager shall be familiar with the allowability of costs provisions 2 CFR Part 200.400 – 475, Cost Principles, particularly:
 - a. The list of specifically unallowable costs found in 200.421 – 475, Selected Items of Cost, such as alcoholic beverages, bad debts, contributions, fines and penalties, etc., and
 - b. Those costs requiring advance approval from federal agencies in order to be allowable in accordance with 2 CFR Part 200.407, Prior Written Approval, such as participant support costs, equipment purchases, etc.
3. No costs shall be charged directly to any federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Part 200.400 – 475, Cost Principles.
4. For each federal award, an appropriate set of general ledger accounts (or account segments) shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to costs that were originally charged to a federal award or to an activity associated with a federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

Criteria for Allowability

All costs must meet the following criteria from 2 CFR Part 200.402 – 406, Basic Considerations, in order to be treated as allowable direct or indirect costs under a federal award:

1. The cost must be “reasonable” for the performance of the award, considering the following factors:

- a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Organization or the performance of the award;
 - b. Restraints imposed by such factors as generally accepted sound business practices, bargaining between unrelated parties, federal and state laws and regulations, and the terms and conditions of the award;
 - c. Whether the individuals concerned acted with prudence in the circumstances; and
 - d. Consistency with established procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be “allocable” to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a federal award;
 - b. The cost benefits both the federal award and other work and can be distributed in reasonable proportion to the benefits received; or
 - c. The cost is necessary to the overall operation of the Organization, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
 3. The cost must conform to any limitations or exclusions of 2 CFR Part 200 Subpart E Cost Principles, or the federal award itself.
 4. Treatment of costs must be consistent with procedures that apply to both federally financed activities and other activities of the Organization.
 5. Costs must be consistently treated over time.
 6. The cost must be determined in accordance with generally accepted accounting principles (GAAP).
 7. Costs may not be included as a cost of any other federally financed program in the current or prior periods.
 8. The cost must be adequately documented.

Direct Costs

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal Award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy (*2 CFR Part 200.413(a)*). International Falls Public Schools identifies and charges these costs exclusively to each award or program.

Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are approved by the appropriate Administrator or Supervisor and reviewed by the Business Manager.

Electronic time sheets are submitted by nonexempt employees on a weekly basis. Employee hours are allocated per the detailed employee work schedule then updated as necessary for assignment

changes. The electronic time sheet, detailed work sheet and personnel activity form reflect the employees' work and which programs directly benefited from their effort.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency shall be accounted for as a direct cost of that award (i.e., such equipment shall not be capitalized and depreciated for grant purposes, but will be capitalized and depreciated at year-end for financial statement purposes).

Indirect Cost Rate

Each year an indirect cost rate is assigned to International Falls Public Schools by the MN Department of Education. The approved indirect cost rate is used when determining the overhead applied to each federal award and major function.

Direct Costing Procedures

Direct and joint costs are allocated to the benefiting programs using cost pools under the following:

1. Costs will be charged to each program up to the limit allowed by the funding source.
2. As much as possible, costs will first be charged directly to benefiting programs.
3. Remaining shared costs will be allocated based on the employee(s) assigned schedule.
4. Program-related costs will be allocated based on relevant activity measures, such as number of meals served, number of children or clients.

CASH DISBURSEMENTS (CHECK-WRITING)

Check Preparation

International Falls Public Schools prints vendor and contractor checks and employee expense reimbursement checks on a weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All vendor or contractor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel and business entertainment procedures described in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.
3. Generally, all vendors or contractors shall be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services.
4. Total cash requirements associated with each check run are monitored in conjunction with available cash balance in bank prior to the release of any checks.
5. The Accounts Payable Clerk has received all supporting documentation to attach to the corresponding check prior to processing the invoice for payment.
6. The Organization requires two signatures that of the Board Chair and Treasurer on all checks. Checks are electronically signed using an e-Signature file which is password protected and requires an authorized level of system security to access the file.
7. Blank check stock is utilized. Blank check stock is kept in a locked cabinet in the Business Office. There are only four keys to the Business Office which is kept locked at all times when staff is not available. Checks shall be utilized in numerical order.
8. Checks will be made payable to "Cash" when a change cash box is needed for an event. The Business Manager is the only authorized person to receive cash at the bank.
9. Checks made payable to "Cash" for setting up a cash box will have supporting documentation per the "Cash Box Request Form" along with Administrator or Supervisor approval.
10. Checks shall never be signed prior to being prepared.
11. Upon the preparation of a check, contractor invoices and other supporting documentation shall immediately be defaced in order to prevent subsequent reuse, attached to a copy of the check and filed.

Check Signing

All checks require two signatures that of the School Board Chairperson and Treasurer. No check shall be signed prior to the check being completed in its entirety (no signing of blank checks).

Checks shall be signed by an individual other than the one who approved the transaction for payment.

Images of check signatures are scanned into an electronic signature file used by the Accounts Payable software system then applied to the checks during the check printing process. The e-Signature file is password protected and requires the an authorized level of system security to access the file.

The Business Manager will review all invoices they are processed in the accounts payable system.

Mailing of Checks

The Accounts Payable Clerk mails checks immediately after they are approved by the Business Manager or the Board. The Board will approval all payments either before they are mailed or at the next Board meeting. Checks shall not be mailed by or returned to the individuals or departments that authorized the expenditures.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID." All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by using the on-line banking system. An entry is made to record the stop payment and any related bank fees.

Recordkeeping Associated with Independent Contractors

International Falls Public Schools shall obtain a completed Form W-9 or equivalent substitute documentation from all contractors to whom payments are made (see "Accounts Payable Management"). A record shall be maintained of all contractors to whom a Form 1099 is required to be issued at year-end. Payments to such contractors shall be accumulated over the course of a calendar year.

Control Grid – Purchasing and Disbursements

International Falls Public Schools strives to maintain adequate segregation of duties in its purchasing and disbursements functions. The following table illustrates how responsibilities have been assigned. In this table personnel are identified as follows:

- A. Accounts Payable Clerk
- B. Business Manager
- C. Superintendent
- D. School Board
- E. Staff
- F. Administrators / Supervisors

Duty	Accts Payable Clerk	Bus. Mgr	Supt.	School Bd	Staff	Administrators / Supervisors
Inputs data into vendor master file	X					
Obtains Form W-9 from new contractors	X					
Initiates requisition requests	X	X	X		X	X
Authorizes purchases (3 levels of approval required)		X	X		X	
Prepares purchase order/requisition					X	
Prepares request for proposal						X
Administers collection of proposals						X
Evaluates proposals			X			X
Selects contractor			X			X
Receives contractor invoice						X
Approves contractor invoice						X
Assigns general ledger coding		X				X
Inputs invoice into A/P system	X					
Selects A/P to be paid	X					
Runs A/P checks	X					
Reviews invoices		X				
Reviews check listing and approves payment				X		
Mails checks	X					
Maintains custody of unused checks	X					
Reconciles A/P to general ledger		X				
Performs bank reconciliation		X				

CREDIT CARDS

Authority to Issue Credit Cards

International Falls Public Schools does not utilize corporate credit cards, but instead uses Purchasing Cards (P-Cards) and gas (fuel) cards. See the section below pertaining to Purchasing Cards.

Sales Tax

If appropriate, P-card users should remind contractors at the time of purchase that according to the tax laws in Minnesota that International Falls Public Schools is exempt from sales tax. If a cardholder is charged sales tax for a card purchase that should be tax exempt, the cardholder is responsible for contacting the contractor directly to request a credit for the amount of the sales tax.

PURCHASING CARDS

Authorization of Purchasing Cards

The School Board has designated the Business Manager with authority to authorize the use of P-cards by department and specific users. The Business Manager determines spending limits for each employee authorized to use the card.

Monthly Purchasing Card Procedures

Monthly P-card procedures are:

1. Each cardholder will receive an email notice from the Accounts Payable Clerk bi-monthly to review their purchasing card transactions. Each transaction has been assigned a default account code but the cardholder, accounts payable clerk or business manager may change the code during his or her review.
2. The supervisor receives notice that her or his direct reports have approved their transactions and that the supervisor can now review and approve them.
3. The accounts payable clerk downloads all transaction data bi-monthly. The Accounts Payable Clerk reviews amounts and coding and makes any corrections.
4. The Accounts Payable Clerk processes the monthly payment for the P-card issuer in the same manner as other vendor payments.
5. The School Board approves the payment either before or shortly after payment is made.

PAYROLL AND RELATED ITEMS

Payroll Administration

International Falls Public Schools operates on a bi-weekly payroll. A personnel file is established and maintained for all employees with current documentation, as described throughout this section.

The following forms, documents, and information shall be obtained and included in the payroll and personnel files of all new employees:

1. International Falls Public Schools Employment Application (and resume, if applicable),
2. Applicant references (work & personal),
3. Form W-4 Employee Federal Withholding Certificate,
4. Form W-4 MN State Withholding Certificate,
5. Form I-9 Employment Eligibility Verification,
6. Copy of driver's license,
7. Copy of Social Security card issued by the Social Security Administration,
8. Starting date and scheduled hours,
9. Job title and starting salary, and
10. Authorization for direct deposit of paycheck, along with a voided check or deposit slip.

Either a current, valid driver's license or one of the following documents:

1. U.S. Passport,
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561),
3. Voter's registration card,
4. U.S. Military card,
5. ID card issued by a federal, state, or local government, provided it contains a photo, or
6. School record or report card (for persons under age 18 only).

Either a Social Security card or one of the following documents:

1. U.S. Passport,
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561),
3. Original or certified copy of a birth certificate issued by a state, county, or municipal authority,
4. Certificate of Birth Abroad issued by the Department of State (Form FS-545 or Form DS-1350),
5. U.S. Citizen ID Card (INS Form I-197),
6. Native American tribal document, or
7. ID Card for use of Resident Citizen in the United States (INS Form I-179).

The employee personnel file must also include a pre-employment background check.

Changes in Payroll Data

All of the following changes in payroll data are to be authorized in writing:

1. New hires,
2. Terminations,
3. Changes in salaries and pay rates,
4. Voluntary payroll deductions,
5. Changes in income tax withholding status, and
6. Court-ordered payroll deductions.

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the Superintendent as required by Organization.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee. Along with address changes and phone numbers.

Documentation of all changes in payroll data shall be maintained in each employee's payroll file.

Payroll Taxes

The Payroll Clerk is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid.

Withholding of federal income taxes shall be based on the most current Form W-4 prepared by each employee.

Personnel Activity Reports

International Falls Public Schools follows the requirements in *2 CFR Part 200.430(i), Standards for Documentation of Personnel Expenses*, as well as requirements in specific grants.

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into the official records of the Organization;
3. Reasonably reflect the total activity for which the employee is compensated;
4. Encompass both federally assisted and all other activities compensated by the Organization on an integrated basis;
5. Comply with the established accounting practices of Organization; and

6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect cost activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Note that in #6, the term "cost objective" is used. This is defined in 2 CFR Part 200.28 as follows: "Cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative) cost activity."

Preparation of Timesheets

International Falls Public Schools utilizes an electronic time tracking system for all regularly employed nonexempt employees. Paper time sheets are used for but not limited to: substitute, student and hourly licensed instructional employees.

Employees required to fill out a timesheet must submit the signed paper time sheet or electronically submit their time sheet at the end of their work week to their supervisor. The supervisor reviews and approves the timesheets to be available to the Payroll Clerk no later than the following Wednesday. Timesheets shall be prepared in accordance with the following guidelines:

1. Each timesheet shall reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not.
2. Timesheets shall be prepared in ink or electronically.
3. Paper form time sheet errors shall be corrected by crossing through the incorrect entry, filling in the correct entry, and placing the employee's initials next to the change (i.e., employees shall not use whiteout or correction tape).
4. Electronic time sheet errors will be electronically denied then the employee shall correct the errors electronically then resubmit the time sheet to their supervisor.
5. Employees shall identify and record hours worked based on the nature of the work performed.
6. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such.
7. Timesheets shall be signed by the employee prior to submission.

Administrators and Supervisors shall approve timesheets prior to submission to the Payroll Clerk. Corrections identified by an employee's supervisor or the Payroll Clerk shall be authorized by the employee by written documentation or via electronically correcting the electronic time sheet error.

An Organization employee who is on leave, traveling, or is ill on the day that timesheets are due may telephone or email timesheet information (actual time worked and the appropriate classifications) to his or her supervisor (or designated alternate). The employee must initial a timesheet immediately upon his or her return to the office. The timesheet shall be signed by the supervisor or the designated alternate.

Processing of Timesheets

The Payroll Clerk will process the timesheets by checking them for mathematical accuracy (not required if timesheets are electronic), then entering all timesheets into the payroll system.

The Payroll Clerk may not change or correct timesheets after the supervisor has approved the original time sheet without written documentation from the employee and written authorization from the employees' supervisor.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet procedure may result in disciplinary action, up to and including discharge.

Review of Payroll

The Business Manager will review each detailed payroll register then initial with date the report. Reports will be kept on file until after the annual fiscal audit.

Distribution of Payroll

Payroll payments are paid through direct deposit to all employees. The Organization does not process printed payroll checks.

Control Grid – Payroll and Human Resources

International Falls Public Schools strives to maintain adequate segregation of duties in its payroll and human resources functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Superintendent
- B. School Board
- C. Administrators / Supervisors
- D. Payroll Clerk
- E. Business Mgr

Duty	Supt.	School Bd	Administrators / Supervisors	Payroll Clerk	Bus Mgr
Recommends new hires	X		X		
Receives and approves recommendation of new hires to go to the School Board	X				
Authorizes new hires		X			
Authorizes salary adjustments	X				
Authorizes terminations		X			
Sets up new employee in P/R system				X	
Enters salary adjustments to P/R system				X	
Enters direct deposit info. in P/R system				X	
Inactivates terminated employees from P/R				X	
Approves timesheets	X		X		
Enters timesheets				X	
Reviews input of timesheet data				X	
Reviews distribution of time					X
Reviews payroll register					X
Process ACH Payroll File					X
Signs payroll checks (electronically)		X			
Prints annual W-2 forms				X	
Reviews annual W-2 forms				X	
Distributes annual W-2 forms				X	
Prepares and distributes the annual 1095					X

SECTION 4: SPECIFIC ASSET ACCOUNTS

CASH AND CASH MANAGEMENT

Cash Accounts

General Operating Account (operating account)

The primary operating account provides for routine business check and electronic disbursements. All EFT state and federal payments, checks and credit card deposits are made to this account. Cash is deposited to a local bank then transfers are done on an as-needed basis to the primary operating account. Excess funds in the primary operating account are transferred into short-term investments or higher interest-bearing cash equivalents.

Petty Cash Account:

International Falls Public Schools does not utilize a petty cash account.

Authorized Signers

The School Board Chair and the Treasurer are authorized to sign checks drawn on the general operating and payroll accounts:

The Business Manager is authorized to perform wire transfers between bank accounts and withdraw cash for activity cash boxes.

The Business Manager will promptly notify the Organization's financial institutions of changes in authorized signatures upon the departure of any authorized signer. Refer to the section titled "Check Signing" for procedures.

Bank Reconciliations

Bank account statements are received each month and forwarded unopened to the Business Manager. The Business Manager shall open the statement and review the statements for unusual or unexplained transactions. Unusual or unexplained items shall be reported immediately to the Superintendent.

After this review is complete, the Business Manager or designee prepares reconciliation between the bank balance and general ledger balance. The bank reconciliation process will be completed within two weeks of receipt of each bank statement.

Bank reconciliations and copies of resulting journal entries are filed in the current year's accounting files.

Cash Flow Management

The Business Manager monitors cash flow needs on a monthly basis to eliminate idle funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

International Falls Public Schools adheres to the requirements of its grants which prohibit loaning funds between programs. Therefore, cash management and reporting is performed at the program level as well as for the Organization as a whole.

Stale Checks

The Business Manager will review checks that are 6 months old that have not cleared the Organization's bank. For uncashed checks that are more than 6 months old contact will be made with the payee to resolve the issue.

International Falls Public Schools will also comply with the Minnesota laws regarding unclaimed property. Accordingly, if uncashed checks are subject to a state reporting and transfer requirement, the Organization shall file all appropriate forms and remit unclaimed property to the appropriate jurisdiction.

Wire Transfers

The Business Manager shall be the only employees authorized to transact wire transfers from International Falls Public Schools bank accounts. Wire transfers will be reported to the School Board by the Business Manager at the next school board meeting for review.

PREPAID EXPENSES

Accounting Treatment

International Falls Public Schools treats payments of expenses that have a time-sensitive future benefit as prepaid expenses and will amortize these items over the corresponding time period. Payments of less than \$1,000 shall be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date shall be classified as noncurrent assets.

Procedures

As part of the account coding process performed during the processing of accounts payable, all incoming vendor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Business Office shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule shall be reconciled to the general ledger balance as part of the annual closeout process.

PROPERTY AND EQUIPMENT

Capitalization

Physical assets acquired with unit costs in excess of \$5,000 are capitalized as property and equipment on the Organization's financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

If an awarding agency requires a lower amount for equipment, International Falls Public Schools will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Organization's financial statements, these assets will be capitalized and depreciated according to these guidelines.

*Equipment and Furniture Purchased with Federal Funds (2 CFR Part 200.313)

International Falls Public Schools may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a federal agency. In addition to those procedures on Asset Management described earlier, equipment and furniture charged to federal awards will be subject to certain additional procedures as described below.

For purposes of federal award accounting and administration, *equipment* shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by International Falls Public Schools, described under Asset Management.

All purchases of *equipment* with federal funds shall be approved, in advance and in writing, by the federal awarding agency. In addition, the following guidelines shall apply regarding equipment purchased and charged to federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to federal awards.
2. For equipment (or residual inventories of supplies) with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, International Falls Public Schools shall retain the equipment without any requirement for notifying the federal agency.
3. If the remaining per unit fair market value is \$5,000 or more, International Falls Public Schools shall gain a written understanding with the federal agency regarding disposition of the equipment. This understanding may involve returning the equipment to the federal agency, keeping the equipment and compensating the federal agency, or selling the equipment and remitting the proceeds, less allowable selling costs not to exceed \$500, to the federal agency. (2 CFR Part 200.313(e))

4. The Business Manager shall determine whether a specific award with a federal agency includes additional equipment requirements or thresholds and requirements that differ from those described above.
5. A physical inventory of all equipment purchased with federal funds shall be performed at least once every 2 years. The results of the physical inventory shall be reconciled to the accounting records of and federal reports filed by International Falls Public Schools.

***Establishment and Maintenance of a Fixed Asset Listing**

All capitalized property and equipment shall be recorded in a property log. This log shall include the following information with respect to each asset: *(2 CFR part 200.313(d)(1))*

1. Date of acquisition,
2. Cost,
3. Description (including color, model, and serial number or other identification number),
4. Source of the funds used to purchase the equipment, including the federal award number, if applicable,
5. Whether the title vests in the Organization or the federal government,
6. Information to calculate the federal share of the cost of the equipment, if applicable,
7. Location, use and condition,
8. Depreciation method,
9. Estimated useful life, and
10. Ultimate disposition data including the date of disposal and sale price.

The physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be done by the Business Manager.

Receipt of Newly Purchased Equipment and Furniture

At the time of arrival, all newly purchased equipment and furniture shall be examined for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the contractor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the contractor immediately.

Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group. Property and equipment are depreciated over their estimated useful lives using the straight line method.

Estimated useful lives of capitalized assets shall be determined by the Business Manager with the category of choice. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

Category	Years
School Buildings	50
Electrical and Plumbing	30
Building Construction-interior, Fire systems, Portable classrooms	25
Long Term Admin software, Outdoor equipment, Furniture & accessories, HVAC systems, roofing, site improvements	20
Custodial equipment, grounds equipment, kitchen equipment, machinery and tools,	15
Athletic equipment, Audio Visual equipment, Business machines, Communication equipment, Administrative software-short term, Long term instructional software, Large equipment-contractor, musical instruments, science & engineering equipment	10
Buses, other on-road vehicles	8
Carpet replacement	7
Computer hardware, Copy machines, Instructional software short term, Library books	5

For accounting and interim financial reporting purposes, depreciation expense will be recorded on an annual basis.

Note: 2 CFR Part 200.94 defines supplies as follows: “Supplies means all tangible personal property other than those described in § 200.33, Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.”

This does not mean computers and related equipment should not be inventoried and tracked which we recommend. Rather, it refers only to capitalization and depreciation.

Changes in Estimated Useful Lives

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be performed by the Business Manager.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in the Organization’s statement of activities.

For example, if in the fourth year of an asset’s life, it is determined that the asset will last five years instead of the original estimate of seven years, depreciation expense for that year shall be equal to the difference between 4/5 of the asset’s basis (accumulated depreciation at the end of year four) and 3/7 of the asset’s basis (accumulated depreciation at the beginning of the year).

Repairs of Property and Equipment

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

Dispositions of Property and Equipment

If equipment is sold, scrapped, donated, or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the amount received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value).

Write-Offs of Property and Equipment

The Superintendent approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Superintendent. If not located, this property will be written off the books with the proper notation specifying the reason.

SECTION 5: LIABILITY AND NET ASSET ACCOUNTS

ACCRUED LIABILITIES

Identification of Liabilities

The Business Manager shall establish a list of commonly incurred expenses that may have to be accrued at the end of the fiscal year. Some of the expenses that shall be accrued by International Falls Public Schools at the end of the fiscal year are:

- Salaries and wages
- Payroll taxes
- Paid leave (see below)
- Taxes

In addition, International Falls Public Schools shall record a liability for unearned revenue (revenue received but not yet earned) in accordance with the revenue recognition procedures described elsewhere in this manual. Adjustments to unearned revenue accounts shall be made annually.

Accrued Leave

Leave is earned by employees based on the collective bargaining agreement the employee falls under, for employees not represented by a collective bargaining agreement their leave is per their individual contract or under the At Will Policy.

Accordingly, International Falls Public Schools records a liability for accrued leave to which employees are entitled. The total liability at the end of the fiscal year shall equal the total earned but unused hours of leave multiplied by each employee's current hourly pay rate.

If leave policies allow sick leave to be converted to retirement benefits, International Falls Public Schools will record a liability based on an actuarial calculation.

Leave that does not "vest" with employees (i.e., leave that is not paid to employees if unused at the time of termination of employment) shall not be accrued as a liability.

SECTION 6: FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Standard Financial Statements of the Organization

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Organization. Financial statements may reflect year-to-year historical comparisons or current year budget-to-actual comparisons.

Government-wide Statements

The two government-wide statements report the District's net position and how it has changed.

Statement of net position – Presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position.

Statement of activities – Presents information showing how the District's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Fund Financial Statements

Governmental funds – Most of the District's basic services are included in governmental funds. Governmental fund financial statements present near-term inflows of cash and other financial assets that can readily be converted to cash, as well as the balances at year-end that are available for spending.

Fiduciary funds –The District is the trustee, or fiduciary, for assets that belong to others, such as the student activity funds and employee flex benefit plan. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position.

*Annual Financial Statements

On an annual basis, the Organization will hire an independent auditor to prepare, in coordination with the Business Manager, a complete set of GASB financial statements, including footnotes addressing all disclosures required by GAAP.

Presentation of the Organization's annual audited financial statements shall be provided by the independent auditor to the School Board. See separate guidance regarding the annual audit under "Financial Management."

Trend Analysis

On an annual basis, in connection with the preparation of the preceding financial statements, the Business Manager may prepare a three-year revenue and expense report in order to facilitate the analysis of financial trends experienced by the Organization.

SECTION 7: FINANCIAL MANAGEMENT

BUDGETING

Overview

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial terms. A budget should be designed and prepared to direct the most efficient and prudent use of the organization's financial and human resources. A budget is a management commitment of a plan for present and future organizational activities that will ensure survival. It provides an opportunity to examine the composition and viability of the organization's programs and activities simultaneously in light of the available resources.

Budgets are also prepared for funding sources, and each grant manager must be aware of budget modification requirements. Awarding agencies may or may not require approval for changes in line items. International Falls Public Schools will document and follow all such requirements.

Preparation and Adoption

International Falls Public Schools will prepare an annual budget on the accrual basis of accounting. The Business Manager gathers proposed Organization-wide budget information from Administrators, Superintendent and others with budgetary responsibilities and prepares the first draft of the budget.

After appropriate revisions and a compilation of all department budgets by the Business Manager, a draft of the Organization-wide budget is presented to the Superintendent for discussion, revision, and initial approval.

The final draft is then submitted to the School Board for adoption.

International Falls Public Schools will adopt a final budget before the beginning of the Organization's fiscal year. The purpose of adopting a final budget at this time is to allow adequate time for the Business Office to input the budget into the accounting system and establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and comparison of budget versus actual once the year begins.

Budgets for programs that are not on the Organization's fiscal year will be prepared in accordance with awarding agency requirements.

Monitoring Performance

International Falls Public Schools monitors its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the financial reporting process described earlier.

Financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the Business Office and distributed to or retrieved on-line by each employee with budgetary responsibilities on an as-needed basis.

***Budget and Program Revisions**

International Falls Public Schools will request prior approval from federal awarding agencies for any of the following program or budget revisions. (2 CFR Part 200.308)

1. Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person (Project Director, etc.) specified in the application or award document.
3. Disengagement for more than three months (other than breaks in the academic year), or a 25% reduction in time devoted to the project, by the approved Project Director or principal investigator.
4. The need for additional federal funding.
5. The inclusion, unless waived by the federal awarding agency, of costs that require prior approval in accordance with 2 CFR Part 200.407, Prior written approval.
6. The transfer of funds allotted for participant support costs to other categories of expense.

Note: Participant support costs are defined as “direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects).” 2 CFR 200.75

7. Unless described in the application and funded in the approved awards, the subaward, transfer, or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment, or general support services.)
8. Changes in the amount of the approved cost-sharing or matching provided by the Organization.

Budget Modifications

The Business Manager will present a revised budget in December to the Superintendent for review and initial approval. The final revised budget will be presented to the School Board for formal approval along with a report of significant budget changes.

Revised 5.14.21

ANNUAL AUDIT

Role of the Independent Auditor

International Falls Public Schools will arrange for an annual audit of the Organization's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by the School Board will be required to communicate directly with the Organization's Superintendent and the Business Manager upon the completion of their audit. .

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the School Board by the independent accounting firm at a Board meeting.

Auditor Independence

International Falls Public Schools may from time to time request the independent auditor to provide services outside the scope of the annual audit. In connection with these non-audit services, it is imperative that the independent auditor remain independent in fact and in appearance in order to continue serving the Organization as its auditor.

Generally, in order to remain independent with respect to the audit, the Organization's auditors should not provide non-audit services that involve performing management functions or making management decisions nor should they provide non-audit services in situations where the non-audit services are significant/material to the subject matter of the audits (or where they would be auditing their own work in connection with the annual audit).

Therefore, the Organization will evaluate any non-audit service requested from the independent auditor for possible impairments to the firm's independence, and to not permit the performance of any services that would impair independence. This evaluation shall be performed by the Business Manager, who may consult the independent auditor or other external sources in making this determination. In addition, for each non-audit service that is to be provided by the Organization's independent auditor, the Organization shall:

1. Designate the Business Manager to be responsible and accountable for overseeing the non-audit service.
2. Establish and monitor performance of the non-audit service to ensure that it meets management's objectives (to be performed by the person designated in step 1).
3. Make any decisions that involve management functions related to the non-audit service and accept full responsibility for such decisions.
4. Evaluate the adequacy of the services performed and findings that result.

How Often to Review the Selection of the Auditor

International Falls Public Schools shall review the selection of its independent auditor in the following circumstances:

1. Any time there is dissatisfaction with the service of the current firm;
2. When a fresh perspective and new ideas are desired; or
3. Every 5 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years, but simply to reevaluate the selection).

Selecting an Auditor

The selection of an accounting firm to conduct the annual audit is a task that should be taken very seriously. The following factors shall be considered by International Falls Public Schools in selecting an accounting firm:

1. The firm's reputation in the school district community;
2. The depth of the firm's understanding of and experience with school districts and federal reporting requirements under 2 CFR Part 200;
3. The firm's demonstrated ability to provide the services requested in a timely manner; and
4. The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner.

If International Falls Public Schools decides to prepare and issue a written Request for Proposal (RFP) to be sent to prospective audit firms, the following information shall be included:

1. Period of services required,
2. Type of contract to be awarded (fixed fee, cost basis, etc.),
3. Complete description of the services requested (audit, management letter, tax returns, etc.),
4. Identification of meetings requiring their attendance, such as staff or Board meetings,
5. Organization chart of International Falls Public Schools,
6. Chart of account information,
7. Financial information about the Organization,
8. Copy of prior year reports (financial statements, management letters, etc.),
9. Identification of need to perform audit in accordance with 2 CFR Part 200.500 – 521 and the appropriate Compliance Supplements,
10. Other information considered appropriate,
11. Description of proposal and format requirements,
12. Due date of proposals,
13. Overview of selection process (i.e., whether finalists will be interviewed, when a decision shall be made, etc.), and
14. Identification of criteria for selection.

Minimum Proposal Requirements from prospective CPA firms shall be:

1. Firm background,
2. Biographical information (resumes) of key firm member who will serve International Falls Public Schools,

3. Client references,
4. Information about the firm's capabilities,
5. Firm's approach to performing an audit,
6. Copy of the firm's most recent quality/peer review report, including any accompanying letter of findings,
7. Other resources available with the firm,
8. Expected timing and completion of the audit,
9. Expected delivery of reports,
10. Cost estimate including estimated number of hours per staff member,
11. Rate per hour for each auditor, and
12. Other information as appropriate.

In order to narrow down the proposals to the top selections, the Business Manager may meet with the prospective engagement teams from each proposing firm to discuss their proposal. Copies of all proposals shall be forwarded to the Superintendent. After the Business Manager narrows down the field of prospective auditors to at least two firms, final review of each firm are conducted by the Superintendent and Business Manager, who make the final recommendation to the School Board for approval.

Preparation for the Annual Audit

International Falls Public Schools shall be actively involved in planning for and assisting with the Organization's independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the Business Office shall provide assistance to the independent auditors in the following areas:

Planning – The Business Manager is responsible for delegating the assignments and responsibilities to staff in preparation for the audit. The Business Manager shall review the list of information requested by the auditors and assign responsibility for each item to the appropriate staff of International Falls Public Schools. The Business Manager shall then schedule and direct status meetings in the weeks leading up to the audit in order to review the progress of staff in preparing for the audit.

The Business Manager shall arrange and coordinate any and all meetings, interviews, telephone discussions, and conference calls requested by the auditor with International Falls Public Schools board members, audit or finance committee members, or employees of International Falls Public Schools to facilitate the auditor's work. Prior to any such meetings or discussions, the Business Manager shall inform each Organization participant of the nature of the discussion or meeting and what, if any, preparations they should do prior to the meeting. The Business Manager shall communicate to each International Falls Public Schools participant in such meetings or discussions the importance of being open, honest, and frank with the auditors with respect to any and all questions posed by the auditors.

Involvement – Organization staff will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

Interim Procedures – To facilitate the timely completion of the annual audit, the independent auditors may perform selected audit procedures prior to the Organization's year-end. By performing significant portions of audit work as of an interim date, the work required subsequent to year-end is reduced.

Organization staff will provide requested schedules and documents to assist the auditors during any interim audit fieldwork.

Throughout the audit process, International Falls Public Schools will make every effort to provide schedules, documents, and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the audited financial statements of International Falls Public Schools from its independent auditor, the Business Manager shall perform a detailed review of the draft, consisting of the following procedures.

1. Carefully read the entire report for typographical errors.
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of International Falls Public Schools.
3. Review each footnote for accuracy and completeness.

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Business Manager.

It shall also be the responsibility of the Business Manager to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent auditor.

In addition, the Single Audit Clearinghouse form shall be completed and a copy submitted to the Business Manager.

Audit Adjustments

The International Falls Public Schools will review all adjustments prepared by the independent auditor in connection with the annual audit, and, if in concurrence, record them in the general ledger.

The Organization may also receive a list of unadjusted differences (or passed audit adjustments) from the independent auditor in connection with the audit. If the Organization receives such a list, it shall be the responsibility of the Business Manager to review them and determine whether or not to record them in the current year.

Internal Control Deficiencies Noted During the Audit

In accordance with generally accepted auditing standards, at the conclusion of the audit the Organization's independent auditors may provide a written communication of internal control deficiencies noted in connection with their audit. Not all deficiencies in internal control are required to be reported by the auditor. Only the following two types of deficiencies are required to be communicated:

1. **Material weakness** – A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

2. **Significant deficiency** – A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Organization's independent auditors are required to provide written communication to the Business Manager of all significant deficiencies and material weaknesses (i.e., only those control deficiencies that rise to the level of materiality at which they qualify under the definitions provided above, in the opinion of the auditor).

It is the Organization's procedure that all internal control deficiencies that are communicated by the auditor in writing will be formally addressed by the Superintendent, and/or the Business Manager.

Board Communications with the Auditors

In accordance with generally accepted auditing standards, in connection with and at the conclusion of each annual audit, the auditors are required to make certain communications directly to the Board. The Business Manager shall facilitate all of these communications, arranging for face-to-face meetings, telephone or conference calls, or delivery of electronic or paper documents between auditor and Board members.

Some of the communications that International Falls Public School's auditors may have with the Organization's Board include:

1. Planning discussions prior to commencing the audit, such as by inquiring of Board members their perception of where the risk of material misstatements in the Organization's financial statements may be greatest, the various risks of fraud, and other inquiries.
2. Internal control deficiencies noted during the audit, communicated in writing at the conclusion of the audit.
3. Any material fraud detected by the auditor, or any fraud, regardless of materiality, involving senior management, noted at any time during the audit.
4. Significant problems or other issues that arose during the audit (e.g., disagreements with management and certain other items that the auditors may be required to report to the School Board).
5. Audit adjustments made by the auditors as a result of their audit.
6. Certain audit differences noted by the auditors that they deemed not material enough to warrant making an adjustment for.

Board members should be aware of these communications and engage in active discussions with the auditors whenever it is considered appropriate in the fulfillment of these or their other duties.

INSURANCE

Overview

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of International Falls Public Schools.

International Falls Public Schools maintains proper property, liability including fidelity bonding, auto and workers' compensation coverage.

RECORD RETENTION

Record Retention Procedures

International Falls Public Schools retains records as required by law and destroys them when appropriate. All files, both hard copy and electronic shall be labeled with topic and year. Electronic copies shall be saved in appropriate folders on the network storage device. Hard copies should be stored in file cabinets or archived in the storage area.

International Falls Public Schools will follow the records retention time periods listed in the MN School District General Records Retention Schedule.

The destruction of records must be approved by the Business Manager. Review and purging of files may take place on an ongoing basis, but must occur at least once per year, and must follow the minimum retention requirements outlined below.

The destruction of any documents containing social security numbers or any other “consumer data” as defined under federal laws and regulations shall be done via shredding.

Exception for Investigations

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Organization’s Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records:

1. All records related to the subject of the investigation or allegation shall be exempt from any scheduled record destruction.
2. The term “records” shall also apply to any electronically stored record (e.g., documents stored on computers, email messages, etc.), which shall also be protected from destruction.

**Report of Fund Balances with Revenue and Expense Summary
As of May 14, 2021**

	Fiscal Year: 2020 - 2021: FINAL DRAFT 5.11.21						
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance	
	7/1/2020					6/30/2021	
Unassigned Fund Balance	3,741,117	11,935,522	12,429,871	(494,349)	(75,000)	3,171,768	
HVAC / Boiler							
Reserved Fund Balances:							
3rd Party Revenue (SPED)	1,217	30,000	31,217	(1,217)		-	
Basic Skills:	85,742	455,995	455,995	-		85,742	
Basic Skills Ext Time:	20,340	17,588	10,664	6,924		27,264	
Career & Technical:	-	-		-		-	
Deferred Maintenance	-	-		-		-	
Gifted & Talented:	-	13,362	13,362	-		-	
Health & Safety:	-	-		-		-	
Learning & Development:	-	201,010	201,010	-		-	
Long Term Facility Mtce:	92,101	375,631	467,732	(92,101)		-	
Operating Capital:	403,192	245,633	342,051	(96,418)		306,774	
Safe Schools:	32,585	37,477	70,062	(32,585)		-	
Staff Development:	30,931	134,998	98,590	36,408		67,339	
Total Reserved Fund Balance:	666,108	1,511,694	1,690,683	(178,989)	-	487,119	
Assigned Fund Balances:							
Arena Advertising:	39,296	16,750	2,014	14,736	-	54,032	
Technology/PC Purchase FY23	150,000	-	-	-	75,000	225,000	
	189,296	16,750	2,014	14,736	75,000	279,032	
Non Spendable Fund Balance:	20,631	-	-	-		20,631	
Total Fund Balance Fund 01:	4,617,152	13,463,966	14,122,568	(658,602)	-	3,958,550	
			* PC Setaside reflected as an adjustment				
Fund Balance Policy:							
Unassigned Fund Balance Policy:	2.5 months of Unassigned Fund Balance						
Fund Balance 6/30/20XX:	3,171,768						
Unassigned Fund Balance @ 2.5 mo:	2,589,556						
Fund Balance Over (Under) Target:	582,212						

**Report of Fund Balances with Revenue and Expense Summary
As of May 14, 2021**

	Fiscal Year: 2020 - 2021: FINAL DRAFT 5.11.21					
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2020					6/30/2021
FUND 11:						
<u>Student Activities Restricted</u>						
Student Activity General	1,924	-		-		1,924
Prom	3,417	4,385	4,957	(572)		2,273
Student Council	12,520	2,063	1,745	318		13,156
Robotics	3,391	-		-		3,391
MHS	3,634	2,533	533	2,000		7,634
Cheerleading Football	1,689	-		-		1,689
Cheerleading Basketball	738	-		-		738
Cheerleading Hockey	2,684	60	2,288	(2,228)		(1,772)
Speech	1,665	-		-		1,665
Total Restricted Student Act:	31,662	9,041	9,523	(482)	-	30,698
	Beginning Balance	Revenue	Expense	Rev Over (Under) Expense	Adjust.	Ending Balance
<u>Donation Fund Balances:</u>						
Committed Fund Balance:	15,137			-		15,137
Unassigned Fund Balance:	(27,062)			-		(27,062)
Assigned Fund Balance:	69,928	140,959	140,477	482		70,892
Total Donations:	58,004	140,959	140,477	482	-	58,968

**Report of Fund Balances with Revenue and Expense Summary
As of May 14, 2021**

	Fiscal Year: 2021 - 2022: DRAFT 5.14.21					
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2021					6/30/2022
Unassigned Fund Balance	3,171,768	10,992,043	11,769,735	(777,692)	(75,000)	2,319,076
HVAC / Boiler						
Reserved Fund Balances:						
3rd Party Revenue (SPED)	-	50,000	50,000	-		-
Basic Skills:	85,742	357,267	382,871	(25,604)		60,138
Basic Skills Ext Time:	27,264	17,566	17,566	-		27,264
Career & Technical:	-	-		-		-
Deferred Maintenance	-	-		-		-
Gifted & Talented:	-	12,943	12,943	-		-
Health & Safety:	-	-	-	-		-
Learning & Development:	-	191,067	191,067	-		-
Long Term Facility Mtce:	-	416,725	473,055	(56,330)		(56,330)
Operating Capital:	306,774	241,165	324,000	(82,835)		223,939
Safe Schools:	-	35,348	35,348	-		-
Staff Development:	67,339	132,724	106,700	26,024		93,363
Total Reserved Fund Balance:	487,119	1,454,805	1,593,550	(138,745)	-	348,374
Assigned Fund Balances:						
Arena Advertising:	54,032	14,000	11,500	2,500	-	56,532
Technology/PC Purchase FY23	225,000	-	-	-	75,000	300,000
	279,032	14,000	11,500	2,500	75,000	356,532
Non Spendable Fund Balance:	20,631	-	-	-		20,631
Total Fund Balance Fund 01:	3,958,550	12,460,848	13,374,785	(913,937)	-	3,044,613
						* PC Setaside reflected as an adjusment
Fund Balance Policy:						
Unassigned Fund Balance Policy:	2.5 months of Unassigned Fund Balance					
Fund Balance 6/30/20XX:	2,319,076					
Unassigned Fund Balance @ 2.5 mo:	2,452,028					
Fund Balance Over (Under) Target:	(132,952)					

**Report of Fund Balances with Revenue and Expense Summary
As of May 14, 2021**

	Fiscal Year: 2021 - 2022: DRAFT 5.14.21					
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2021					6/30/2022
FUND 11:						
<u>Student Activities Restricted</u>						
Student Activity General	1,924	-		-		1,924
Prom	2,273	5,000	5,000	-		2,273
Student Council	13,156	5,000	5,000	-		13,156
Robotics	3,391	-		-		3,391
MHS	7,634	2,500	1,000	1,500		10,634
Cheerleading Football	1,689	-		-		1,689
Cheerleading Basketball	738	-		-		738
Cheerleading Hockey	(1,772)	-	-	-		(1,772)
Speech	1,665	-		-		1,665
Total Restricted Student Act:	30,698	12,500	11,000	1,500	-	33,698
	Beginning Balance	Revenue	Expense	Rev Over (Under) Expense	Adjust.	Ending Balance
<u>Donation Fund Balances:</u>						
Committed Fund Balance:	15,137			-		15,137
Unassigned Fund Balance:	(27,062)			-		(27,062)
Assigned Fund Balance:	70,892	137,500	139,000	(1,500)		67,892
Total Donations:	58,968	137,500	139,000	(1,500)	-	55,968

FUND 02 - FOOD SERVICE FUND
ISD 361 Budget Report with Fund Balance
As of May 13, 2021

	FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021	FY 2021 - 2022
	Audited	Audited	REVISED	DRAFT
	06/30/2019	06/30/2020	BUDGET	05/10/21
	06/30/2019	06/30/2020	05/07/21	05/10/21
REVENUE:				
State Sources	33,961	24,774	10,790	11,245
Federal Sources	295,078	348,490	430,948	444,968
Federal (ESSER 1 Time)			26,686	-
State Allocation FY20 SSFP (1 time)			9,614	-
Sales to Students/Adults	229,738	175,103	22,658	28,710
Funds Transfer from Fd 01			-	24,233
Total Revenue:	558,777	548,367	500,696	509,156
EXPENSE:				
Food Service Staff Wages	211,827	213,003	230,759	222,440
Food Service Staff Benefits	40,881	45,890	58,795	55,690
Purchased Services	1,667	5,574	5,050	2,950
Interdepartment Chargebacks	-	-	(1,000)	(1,000)
Supplies, Food, Commodity & Milk	316,237	280,602	238,096	248,236
Food, Commodities & Milk	-	-	-	-
Equipment	-	-	-	-
Dues / Memberships	1,755	1,755	1,938	1,938
Total Expense:	572,367	546,824	533,638	530,254
Revenues Over (Under) Expense:	(13,590)	1,543	(32,942)	(21,098)
Restricted Fund Balance:				
Beginning Fund Balance:	64,200	55,882	54,040	21,098
Revenue Over (Under) Expense:	(13,590)	1,543	(32,942)	(21,098)
Inventory Adjustment (nonspendable):	5,272	(3,385)	-	-
Ending Fund Balance 6/30/XX	55,882	54,040	21,098	-

FUND 02 - FOOD SERVICE FUND
ISD 361 Budget Report with Fund Balance
As of May 13, 2021

	FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021
	Audited	Audited	REVISED
	06/30/2019	06/30/2020	BUDGET
			05/07/21
REVENUE:			
State Sources	33,961	24,774	10,790
Federal Sources	295,078	348,490	430,948
Federal (ESSER 1 Time)			26,686
State Allocation FY20 SSFP (1 time)			9,614
Sales to Students/Adults	229,738	175,103	22,658
Funds Transfer from Fd 01			-
Total Revenue:	558,777	548,367	500,696
EXPENSE:			
Food Service Staff Wages	211,827	213,003	230,759
Food Service Staff Benefits	40,881	45,890	58,795
Purchased Services	1,667	5,574	5,050
Interdepartment Chargebacks	-	-	(1,000)
Supplies, Food, Commodity & Milk	316,237	280,602	238,096
Food, Commodities & Milk	-	-	-
Equipment	-	-	-
Dues / Memberships	1,755	1,755	1,938
Total Expense:	572,367	546,824	533,638
Revenues Over (Under) Expense:	(13,590)	1,543	(32,942)
Restricted Fund Balance:			
Beginning Fund Balance:	64,200	55,882	54,040
Revenue Over (Under) Expense:	(13,590)	1,543	(32,942)
Inventory Adjustment (nonspendable):	5,272	(3,385)	-
Ending Fund Balance 6/30/XX	55,882	54,040	21,098

FUND 04 - COMMUNITY SERVICE
ISD 361 Budget Report with Fund Balance
May 14, 2021

	FY 19 - 20 Actual 06/30/20	FY20 - 21 Final Budget 05/14/2021	FY21 - 22 Tentative 5/14/2021
<u>COMMUNITY ED PROGRAMS:</u>			
<u>Revenue:</u>			
Local, Levy and State Aid	155,486	144,822	133,097
Class Tuition/Fee's	21,063	15,000	30,000
	176,549	159,822	163,097
<u>Expense:</u>			
Community Ed Programs	137,203	135,531	180,578
ECFE / School Readiness	0	56,231	0
Grant Programs	7,931	0	0
Preschool Screening	3,044	3,500	3,500
NonPublic Program	3,216	3,500	3,500
Total Expense:	151,394	198,762	187,578
<u>Fund Balance Summary:</u>			
Beginning Fund Balance (7/01/20XX):	47,253	72,408	33,468
Revenue Over (Under) Expense:	25,155	-38,940	-24,481
Ending Fund Balance (6/30/20XX):	72,408	33,468	8,987
<hr/>			
<u>ECFE:</u>			
<u>Revenue:</u>			
Levy & Local Revenue	23,338	23,395	22,803
Class Tuition/Fee's	2,553	1,200	5,650
State Revenue	38,067	38,210	33,234
Total Revenue:	63,958	62,805	61,687
<u>Expense:</u>			
Wages & Benefits:	66,996	61,407	56,355
Purchased Services, Supplies:	934	1,500	2,600
Total Expense:	67,930	62,907	58,955
<u>Fund Balance Summary:</u>			
Beginning Fund Balance (7/01/20XX):	4,160	188	86
Revenue Over (Under) Expense:	-3,972	-102	2,732
Ending Fund Balance (6/30/20XX):	188	86	2,818
<hr/>			
<u>SCHOOL READINESS:</u>			
<u>Revenue:</u>			
Tuition	34,525	54,500	55,000
Tuition A/R Due			
State Revenue	46,570	42,806	44,763
Grant: Pathway I	21,869	21,000	21,000
Grant: Pathway II	37,500	37,500	37,500
Total Revenue:	140,464	155,806	158,263
<u>Expense:</u>			
Wages & Benefits:	138,178	138,555	154,652
Purchased Services, Supplies:	2,437	4,175	3,825
Miscellaneous (write off)		12,927	
Total Expense:	140,615	155,657	158,477
<u>Fund Balance Summary:</u>			
Beginning Fund Balance (7/01/20XX):	247	96	245
Revenue Over (Under) Expense:	-151	149	-214
Ending Fund Balance (6/30/20XX):	96	245	31

FUND 04 - COMMUNITY SERVICE
ISD 361 Budget Report with Fund Balance
May 14, 2021

	FY 19 - 20 Actual 06/30/20	FY20 - 21 Final Budget 05/14/2021
<u>COMMUNITY ED PROGRAMS:</u>		
<u>Revenue:</u>		
Local, Levy and State Aid	155,486	144,822
Class Tuition/Fee's	21,063	15,000
	176,549	159,822
<u>Expense:</u>		
Community Ed Programs	137,203	135,531
ECFE / School Readiness	0	56,231
Grant Programs	7,931	0
Preschool Screening	3,044	3,500
NonPublic Program	3,216	3,500
Total Expense:	151,394	198,762
<u>Fund Balance Summary:</u>		
Beginning Fund Balance (7/01/20XX):	47,253	72,408
Revenue Over (Under) Expense:	25,155	-38,940
Ending Fund Balance (6/30/20XX):	72,408	33,468

<u>ECFE:</u>		
<u>Revenue:</u>		
Levy & Local Revenue	23,338	23,395
Class Tuition/Fee's	2,553	1,200
State Revenue	38,067	38,210
Total Revenue:	63,958	62,805
<u>Expense:</u>		
Wages & Benefits:	66,996	61,407
Purchased Services, Supplies:	934	1,500
Total Expense:	67,930	62,907
<u>Fund Balance Summary:</u>		
Beginning Fund Balance (7/01/20XX):	4,160	188
Revenue Over (Under) Expense:	-3,972	-102
Ending Fund Balance (6/30/20XX):	188	86

<u>SCHOOL READINESS:</u>		
<u>Revenue:</u>		
Tuition	34,525	54,500
Tuition A/R Due		
State Revenue	46,570	42,806
Grant: Pathway I	21,869	21,000
Grant: Pathway II	37,500	37,500
Total Revenue:	140,464	155,806
<u>Expense:</u>		
Wages & Benefits:	138,178	138,555
Purchased Services, Supplies:	2,437	4,175
Miscellaneous (write off)		12,927
Total Expense:	140,615	155,657
<u>Fund Balance Summary:</u>		
Beginning Fund Balance (7/01/20XX):	247	96
Revenue Over (Under) Expense:	-151	149
Ending Fund Balance (6/30/20XX):	96	245

FUND 06 - ARENA PROJECT
ISD 361 Budget Report with Fund Balance
May 14, 2021

	FY20 - 21 TENTATIVE BUDGET 05/14/2021	FY21 - 22 TENTATIVE BUDGET 05/14/2021
<u>REVENUE:</u>		
Bond Revenue	-	-
Interest	375	-
	<u>375</u>	<u>-</u>
<u>EXPENSE:</u>		
Construction Expenses	1,156,413	-
Total Expense:	<u>1,156,413</u>	<u>-</u>
<u>FUND BALANCE SUMMARY:</u>		
Beginning Fund Balance 6/30/XX:	1,156,819	406
Net Revenue Over (Under) Expense:	(1,156,413)	-
Ending Fund Balance 6/30/XX	<u>406</u>	<u>406</u>

FUND 07 - DEBT SERVICE
ISD 361 Budget Report with Fund Balance
May 14, 2021

	<u>FY20 - 21 TENTATIVE BUDGET 05/14/2021</u>	<u>FY21 - 22 TENTATIVE BUDGET 05/14/2021</u>
<u>REVENUE:</u>		
Levy Revenue	290,924	499,783
<u>EXPENSE:</u>		
Bond Payment	359,513	520,220
Bond Redemption	895,000	-
Total Expense:	<u>1,254,513</u>	<u>520,220</u>
<u>FUND BALANCE SUMMARY:</u>		
Beginning Fund Balance 6/30/XX:	993,901	30,312
Net Revenue Over (Under) Expense:	(963,589)	(20,437)
Ending Fund Balance 6/30/XX	<u>30,312</u>	<u>9,875</u>

Fund 18 Custodial Fund
ISD 361 Budget Report with Fund Balance
May 14, 2021

	FY20 - 21 TENTATIVE BUDGET 05/14/2021	FY21 - 22 TENTATIVE BUDGET 05/14/2021
<u>REVENUE:</u>		
Scholarships	320	500
Custodial Fund Revenue	500	500
	820	1,000
<u>EXPENSE:</u>		
Scholarships	4,750	4,750
Custodial Fund Expense	500	500
Total Expense:	5,250	5,250
<u>FUND BALANCE SUMMARY:</u>		
Beginning Fund Balance 6/30/XX:	61,689	56,759
Net Revenue Over (Under) Expense	(4,930)	(4,750)
Ending Fund Balance 6/30/XX	56,759	52,009

RESOLUTION FOR ACCEPTANCE OF GIFTS AND DONATIONS

Whereas, School Board Policy 706 establishes the guidelines for the acceptance of gifts or donations to the District;

Whereas, the International Falls School District Board encourages the support of the District’s educational programs through gifts or donations that meet the goals and objectives of the School District;

Whereas, Minnesota Statute §465.03 states the School Board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members;

Therefore, be it resolved, the School Board of International Falls Public Schools, ISD #361, accepts with appreciation the following gifts, donations or grants received by the School District:

District donations received:

International Falls Elks Lodge	
Falls High Bowling Team	\$500.00
Box Tops for Education	
Falls Elementary School	\$15.40
PCA of International Falls	
5 th Grade Star Base Camp	\$3000.00
In Memory of Todd Summer	
2 Electric Guitars	\$300.00
Scheela Field Scoreboard Sponsorship	
Super One	\$1000.00

Motion by _____, seconded by _____, to accept the gifts and donations.

The following voted in favor:

Voting against:

Whereupon, the resolution was declared adopted.

OVERALL END-OF-YEAR SUMMATIVE EVALUATION

Place *one* [v] in each row for each goal and *one* [v] for overall rating.

	4 Distinguished	3 Accomplished	2 Satisfactory	1 Unsatisfactory
<p>Superintendent – School District Goal 1:</p> <p>We will assess all students that attended ISD 361 for grades 2-10 both 1st and 2nd semester using the Star Reading and Math assessments.</p> <p>The percentage of all students in grades 2-10 at ISD #361 who meet or exceed the 40% Spring Cut Score on the Star Assessment in reading will be at or above 65.5% in 2021. This is baseline data.</p> <p>The percentage of all students in grades 2-10 at ISD #361 who meet or exceed the 40% Spring Cut Score on the Star Assessment in math will be at or above 71.5% in 2021. This is baseline data.</p>				
<p>Comment:</p>				
<p>Superintendent – School District Goal 2:</p> <p>Strategic Plan update: Coordinate follow through of new plan to get short term goals updated in October and November. Coordinate board to work through long range planning in the spring with assistance from MSBA.</p>				
<p>Comment:</p>				

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<p>Superintendent – School District Goal 3: Weekly update on district webpage/Facebook. Put information out from the district on a consistent basis. Some of this would come from me and some would be getting others to post information.</p>				
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Comment:

<p>Superintendent – School District Goal 4: All things Covid, dedicate needed time to coordination of programming, develop and execute Geer, Esser, Cares (school and county application) request and procurement, and ongoing evaluation of our situation.</p>				
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Comment:

	4	3	2	1
	Distinguished	Accomplished	Satisfactory	Unsatisfactory
OVERALL RATING				

A. In regard to the listed goals, which best illustrates the Superintendent's greatest strength and why?

B. In regard to the listed goals, which presented the Superintendent with the greatest challenge and why?

C. What supports might the School Board offer to enhance the Superintendent's strengths and assist him in overcoming existing challenges?

D. Overall Comment:

Evaluation Period: July 1, 2020 to June 30, 2021

Superintendent's Signature: _____

Date: _____

Board Chair's Signature: _____

Date: _____



**2021-2022 RESOLUTION FOR MEMBERSHIP
IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE**

RESOLVED, that the Governing Board of School District Number 361, County of Koochiching, State of Minnesota delegates the control, supervision and regulation of interscholastic athletic and fine arts events (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

FURTHER RESOLVED, that the high school(s) listed below (name all high schools in the district):

Falls High School

(If more than four high schools, attach an additional list)

is/are authorized by this, the Governing Board of said school district or school to:

1. _____ Make new application for membership in the Minnesota State High School League; School Enrollment (9-12): _____
OR;
 Renew its membership in the Minnesota State High School League; and,
2. Participate in the approved interschool activities sponsored by said League and its various subdivisions.

FURTHER RESOLVED, that this Governing Board hereby adopts the Constitution, Bylaws, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities, and that the administration and responsibility for determining student eligibility and for the supervision of such activities are assigned to the official representatives identified by this Governing Board.

Signing the Resolution for Membership affirms that this Governing Board has viewed the WHY WE PLAY training video which defines the purpose and value of education-based athletic and activity programs and assists school communities in communicating a shared common language.

Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Code of Student Conduct violations for students participating in activity programs by member schools.

The above Resolution was adopted by the Governing Board of this school district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

Signed: _____ Signed: _____
(Clerk/Secretary - Local Governing Board) (Superintendent or Head of School)

Date: _____ Date: _____

District Office Address, City, Zip: _____

School Superintendent's Phone: _____ School Superintendent's Email: _____

**This form must be completed and submitted to MSHSL NOT LATER THAN AUGUST 31, 2021
Retain one copy for the school files.**

2020-2021 RESOLUTION FOR MEMBERSHIP

This page must be completed once for each school in the district.

The following is taken from the MSHSL Constitution:

208.00 LOCAL CONTROL

208.01 Designated School Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote, such as district meetings, region meetings, and mail ballots.

One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

208.02 Designated Activity Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

208.03 Local Advisory Committee

Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

Please complete and return this form with your school's 2021-2022 Resolution for Membership. If the school board is responsible for more than one (1) high school, please complete a form for EACH high school.

Name of School (Please Print)

208.01 VOTE ON BEHALF OF THE HIGH SCHOOL

(Designated School Board Member – please print)

(Designated School Representative – please print)

Email Address

Email Address

208.02 ACTIVITY REPRESENTATIVES

(Boys' Sports – please print)

(Girls' Sports – please print)

(Speech – please print)

(Music – please print)

208.03 LOCAL ADVISORY COMMITTEE MEMBERS

(Board Member—please print)

(Student—please print)

(Parent—please print)

(Faculty Member—please print)

(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.