

## Regular School Board Meeting

Tuesday, January 18, 2022 5:15 PM

FHS Library and via Zoom, 1515 11th Street, International Falls, Minnesota  
56649

**When: Jan 18, 2022 05:00 PM Central Time (US and  
Canada)**

**Topic: Regular School Board Meeting**

Please click the link below to join the webinar:  
[https://isd361.zoom.us/j/87268922641?pwd=bEhabVl6  
Qm4xNl10OEJLdTNxUFVKQT09](https://isd361.zoom.us/j/87268922641?pwd=bEhabVl6Qm4xNl10OEJLdTNxUFVKQT09)  
Passcode: 784921

Or One tap mobile :

US: +19292056099,,87268922641#,,,,\*784921#

or +13017158592,,87268922641#,,,,\*784921#

### Call to Order

#### 1. Roll Call:

- Toni Korpi, Director
- Emily McGonigle, Director
- Bruce Raboin, Treasurer
- Ted Saxton, Director
- Roxanne Skogstad-Ditsch, Board Chair
- JoAnn Smith, Clerk
- Jennifer Windels, Vice Board Chair

Non Voting Members:

- Kevin Grover, Superintendent
- Mitch Erickson, Student Representative

#### 2. Pledge of Allegiance

### Approval of Agenda

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

### Open Forum

1. Elk's Student's of the Month: Cohlton Schultz  
and Gavin Bacon
2. Public Open Forum

### Audit Presentation

1. Receive the fiscal year 2020-2021 audit  
presentation from CliftonLarsonAllen.
2. Accept the fiscal year 2020-2021 Audited  
Financial Report. Motion by \_\_, second by \_\_.  
Motion carried / failed.

## **Consent Agenda**

1. Approve past meeting minutes for the regular school board meeting on December 20, 2021 and special school board meeting on January 3, 2022.
2. Approve current accounts payable due in the amount of \$1,014,672.64.
3. Approve payroll in the amount of \$462,752.35 for pay periods December 31, 2021 and January 14, 2022.
4. Approve retirement of Josie Toninato, Secretary, effective December 31, 2021.
5. Approve resignation of Karen Salo, Assistant Cook, effective January 7, 2022.
6. Approve the January 18, 2022 At Will Position Employment Schedule.
7. Accept resignation of Paul Fearing, Bus Driver, effective January 24, 2022.
8. Approve DFC Grant Coordinator, Jenesa Casareto, contract.
9. Approve one time payment to Business Manager to cover 15 of the 22.56 days of lost vacation days from 2019 to 2021 in light of taking on extra duties within the Business Office.
10. Approve the joint powers agreement with the City of International Falls forming the Recreation Commission, effective February 1, 2022 to June 30, 2022.
11. Approve updated plan with TeamWorks.
12. Second reading of School Board Policy 400 - Substitute Pay Policy
13. Second reading of School Board Policy 501 - School Weapons Policy
14. Second reading of School Board Policy 507 - Corporal Punishment
15. Second reading of School Board Policy 524 - Internet Acceptable Use and Safety Policy
16. Approve Concurrent Enrollment Agreement with Hibbing Community College for school year 2021-2022.
17. Approve the Memorandum of Agreement with Itasca Community College.
18. Move first Monday of February meeting from February 7th to Thursday, February 3rd at 5:30 pm to 8:30 pm. Meeting will include work with TeamWorks for the strategic planning process. Location FHS Library.

## **Action Items**

1. Resolution Acceptance of Gifts and Donations. Motion by \_\_, second by \_\_. Motion carried / failed.
2. Resolution Directing Administration to Make Recommendations for Reductions in Programs and Positions and Reasons Therefor. Motion by \_\_, second by \_\_. Motion Carried / Failed.

3. Approve the collective bargaining agreement with American Federation of State, County and Municipal Employees, L510 for July 1, 2021 to June 30, 2023. Motion by \_\_, second by \_\_. Motion carried / failed.
4. Approve updating contracts with technology director and community education director effective July 1, 2021 to receive 2% pay increase along with \$1,000 recruitment and retention stipend paid in January, 2022 for employees who are currently employed and worked majority of the days from July 1, 2021 - December 31, 2022 and \$1,000 paid at the end of June 2022 for employees who are employed and worked the majority of the days from January 1, 2022 through June 30, 2022. Positions will receive a 1% raise effective July 1, 2022 along with a recruitment and retention stipend of \$1,000 paid in June of 2023 for employees currently employed and who worked the majority of the days from July 1, 2022. Motion by \_\_, second by \_\_. Motion carried / failed.

5. Approve unpaid leave of absence under M.S. 122A.46 for Heather Ebel, Elementary Teacher, effective July 1, 2022 through June 30, 2025 contingent upon the District filling the position. The leave is for school years: 2022-2023, 2023-2024 and 2024-2025.

**Budget Discussion**

1. Review of 2020-2021 audit presentation.
2. Receive FY22 Revised Revenue and FY23 preliminary draft revenue budget.

**Committee and Administrative Reports**

1. Mitch Erickson, Student Representative
2. Melissa Tate, Elementary Principal
  - 2.a. COVID update: Falls Elementary School (FES)
3. Tim Everson, Secondary Principal
  - 3.a. COVID update: Falls High School (FHS)
4. Kevin Grover, Superintendent:
  - 4.a. COVID update: District
5. BethAnne Slatinski, Community Education Coordinator
6. Committee Reports:
  - 6.a. Community Education Advisory Board

6.b. Recreation Commission

**Adjournment**



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# International Falls Public Schools Independent School District No. 361

**Executive Audit Summary (EAS)**

**June 30, 2021**

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

# REQUIRED COMMUNICATIONS

- **Our Responsibility Under Generally Accepted Auditing Standards, *Government Auditing Standards*, and Uniform Guidance**
  - Primary responsibility is to provide our opinion on the fairness of presentation of financial statements
  - Reviewed internal accounting controls
  - Risk based audit approach
  - Based on internal controls, determined scopes and tests of transactions
  - Expressed opinion based on tests
  - Review internal controls and compliance – federal awards
- **Planned Scope and Timing of the Audit**
  - Communicated during the audit preliminary work and field work
- **Significant Accounting Policies**
  - Outlined in Note 1 to the financial statements
  - Unusual transactions – None noted
  - New standards – None noted



# REQUIRED COMMUNICATIONS (Continued)

- **Management Judgments and Accounting Estimates – Reasonable/Supported**
  - Special Education Aid from State of Minnesota
  - Allowance for doubtful accounts
  - Useful lives of capital assets
  - Other Postemployment Benefits payable
  - Net Pension Liability & Related Deferred Inflows and Deferred Outflows of Resources
  
- **Disclosures are Adequate, Clear and Complete**
  
- **Other Information in Documents Containing Audited Financial Statements**
  - Required Supplementary Information - We made inquiries and evaluated the comparability – No opinion.
  - Supplementary Information – We made inquiries and evaluated the content - Opinion.
  
- **Disagreements with Management**
  - There have been no disagreements with management about matters that could be significant to the financial statements.
  
- **Consultations with Other Accountants**
  - There were no consultations with other independent accountants.



# REQUIRED COMMUNICATIONS (Continued)

- **Management Representations**
  - We have requested certain representations from management included in the management representation letter.
- **Major Issues Discussed With Management Prior to Retention**
  - No issues, other than normal planning issues, were discussed prior to our retention as auditors.
- **Difficulties Encountered in Performing the Audit (None)**
  - Management was most cooperative and helpful.
  - Personnel and records were available.
- **Corrected and Uncorrected Misstatements of Financial Statements**
  - Uncorrected – None noted.
  - Corrected – None noted.



# SUMMARY OF AUDIT RESULTS

- **Financial Statements**
  - Unmodified (“clean”) opinion
  
- **Internal Control Over Financial Reporting - *Government Auditing Standards***
  - Two material weaknesses in internal control were identified
    - Preparation of financial statements
    - Lack of segregation of duties
  
- **Compliance Reporting under *Government Auditing Standards***
  - None noted
  
- **Uniform Grant Guidance (Single Audit)**
  - Unmodified Opinion
  - Major programs - Child Nutrition and Coronavirus Relief Funds
  - No Findings
  
- **Minnesota Legal Compliance**
  - Claims and Disbursements – payment over 35 days
  - Deposits and Investments – approval of safekeeping



Independent School District No. 361  
Fund Trends

**General Fund**

For the Year Ended June 30,	2021	2020	2019	2018	2017
Total Revenues	\$ 13,323,652	\$ 13,623,940	\$ 13,587,418	\$ 13,598,564	\$ 13,010,617
Total Expenditures	14,081,170	13,207,310	13,408,086	13,388,690	12,708,154
Excess (Deficit) of Revenues Over (Under) Expenditures	(757,518)	416,630	179,332	209,874	302,463
Other Financing Sources (Uses)	5,861	1,119	1,204	34,878	11,088
Net Change in Fund Balance	(751,657)	417,749	180,536	244,752	313,551
Change in Accounting Principle	-	15,676	-	-	-
Fund Balance - Beginning	4,706,819	4,273,394	4,092,858	3,848,106	3,534,555
Unassigned Fund Balance	2,790,985	3,714,056	3,621,368	3,169,566	3,053,425
Nonspendable Fund Balance	16,354	20,632	12,548	79,822	65,819
Restricted Fund Balance	701,932	697,769	466,208	741,529	632,592
Committed Fund Balance	15,137	15,137	10,858	8,424	6,190
Assigned Fund Balance	430,754	259,225	162,412	93,517	90,080
Fund Balance - Ending	\$ 3,955,162	\$ 4,706,819	\$ 4,273,394	\$ 4,092,858	\$ 3,848,106



**Food Service Fund**

For the Year Ended June 30,	2021	2020	2019	2018	2017
Total Revenues	\$ 529,889	\$ 548,369	\$ 558,777	\$ 579,224	\$ 603,756
Total Expenditures	518,880	546,824	572,368	578,930	575,306
Excess (Deficit) of Revenues Over (Under) Expenditures	11,009	1,545	(13,591)	294	28,450
Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	11,009	1,545	(13,591)	294	28,450
Fund Balance - Beginning	65,878	64,333	77,924	77,630	49,180
Nonspendable Fund Balance	15,003	11,838	8,451	13,722	15,084
Restricted Fund Balance	61,884	54,040	55,882	64,202	62,546
Fund Balance - Ending	\$ 76,887	\$ 65,878	\$ 64,333	\$ 77,924	\$ 77,630

**Community Service Fund**

For the Year Ended June 30,	2021	2020	2019	2018	2017
Total Revenues	\$ 453,296	\$ 380,969	\$ 418,366	\$ 383,545	\$ 333,501
Total Expenditures	443,245	359,936	390,160	391,529	315,501
Excess (Deficit) of Revenues Over (Under) Expenditures	10,051	21,033	28,206	(7,984)	18,000
Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	10,051	21,033	28,206	(7,984)	18,000
Restricted Fund Balance - Beginning	73,996	52,963	24,757	32,741	14,741
Restricted Fund Balance - Ending	\$ 84,047	\$ 73,996	\$ 52,963	\$ 24,757	\$ 32,741



**Debt Service Fund**

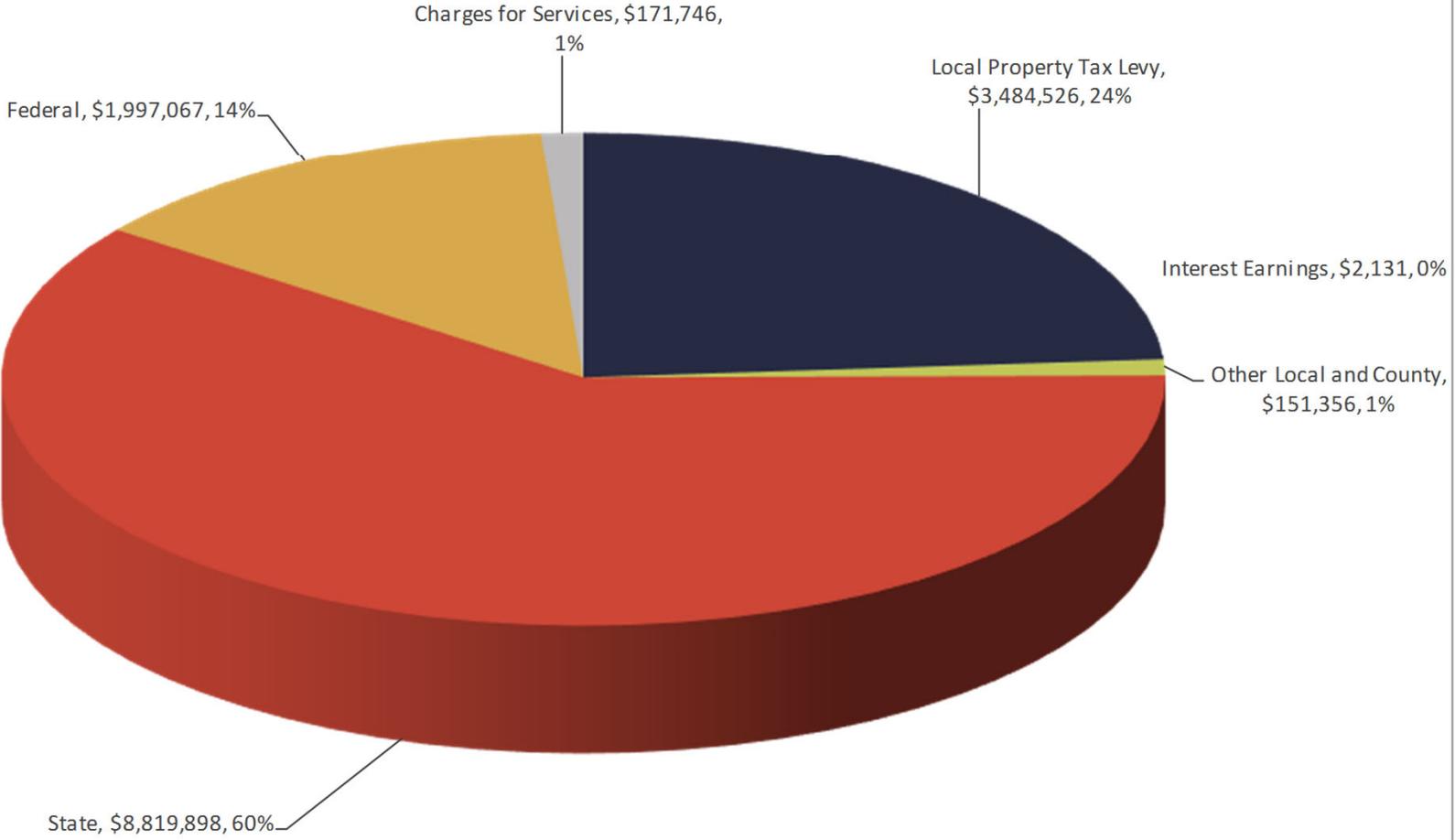
For the Year Ended June 30,	2021	2020	2019	2018	2017
Total Revenues	\$ 319,512	\$ 353,393	\$ 337,893	\$ 160,852	\$ 167,241
Total Expenditures	1,254,511	353,327	324,213	166,463	163,963
Excess (Deficit) of Revenues Over (Under) Expenditures	(934,999)	66	13,680	(5,611)	3,278
Other Financing Sources (Uses)	-	945,907	-	1,845	-
Net Change in Fund Balance	(934,999)	945,973	13,680	(3,766)	3,278
Restricted Fund Balance - Beginning	993,900	47,927	34,247	38,013	34,735
Restricted Fund Balance - Ending	\$ 58,901	\$ 993,900	\$ 47,927	\$ 34,247	\$ 38,013

**Capital Projects Fund**

For the Year Ended June 30,	2021	2020	2019	2018	2017
Total Revenues	\$ 375	\$ 5,259	\$ 25,802	\$ 11,966	\$ -
Total Expenditures	1,157,182	1,345,104	1,116,532	386,916	-
Excess (Deficit) of Revenues Over (Under) Expenditures	(1,156,807)	(1,339,845)	(1,090,730)	(374,950)	-
Other Financing Sources (Uses)	-	2,203,721	-	1,758,611	-
Net Change in Fund Balance	(1,156,807)	863,876	(1,090,730)	1,383,661	-
Restricted Fund Balance	-	-	-	-	-
Restricted Fund Balance - Beginning	1,156,807	292,931	1,383,661	-	-
Restricted Fund Balance - Ending	\$ -	\$ 1,156,807	\$ 292,931	\$ 1,383,661	\$ -



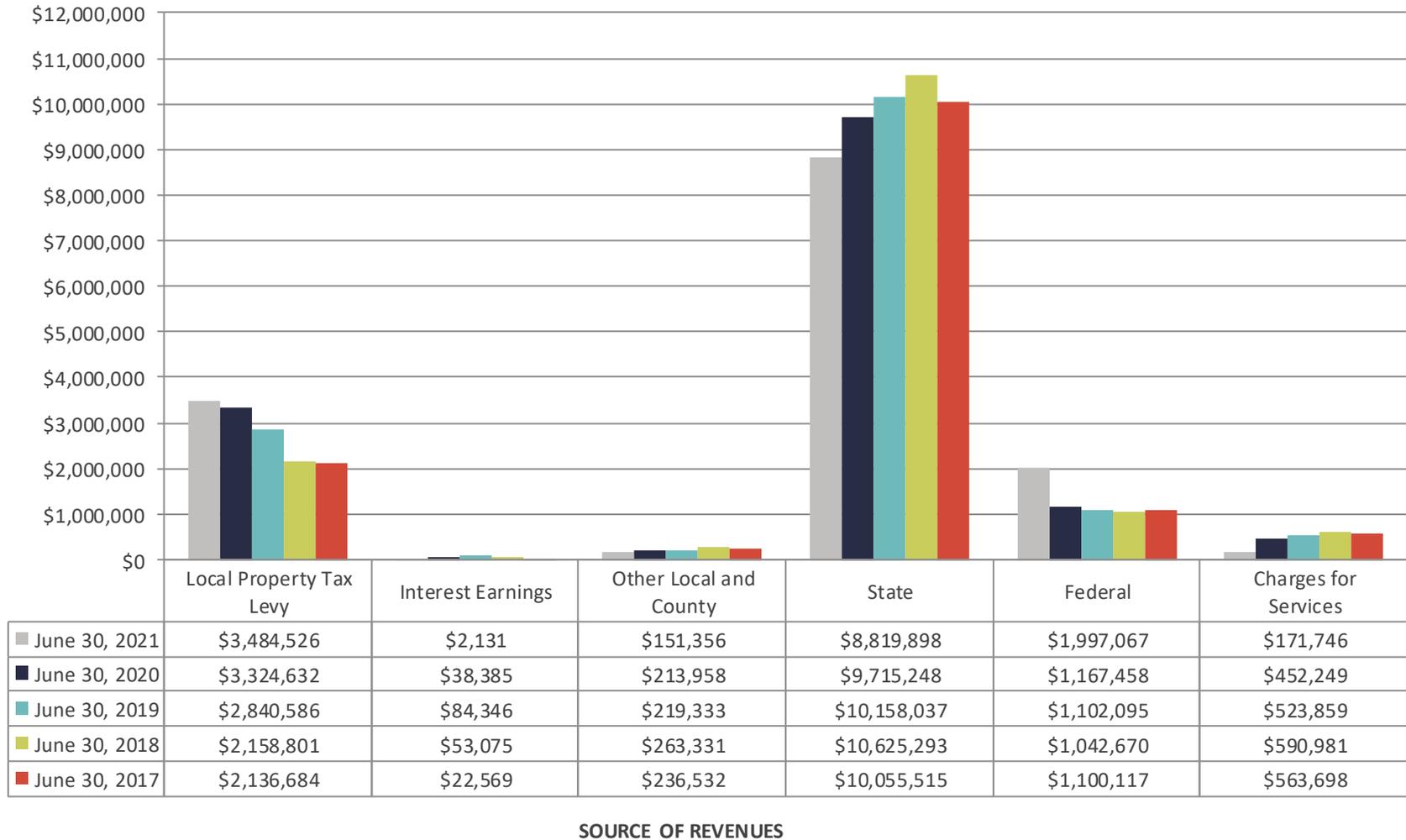
# SOURCES OF REVENUES FOR INDEPENDENT SCHOOL DISTRICT NO. 361 FOR THE YEAR ENDED JUNE 30, 2021



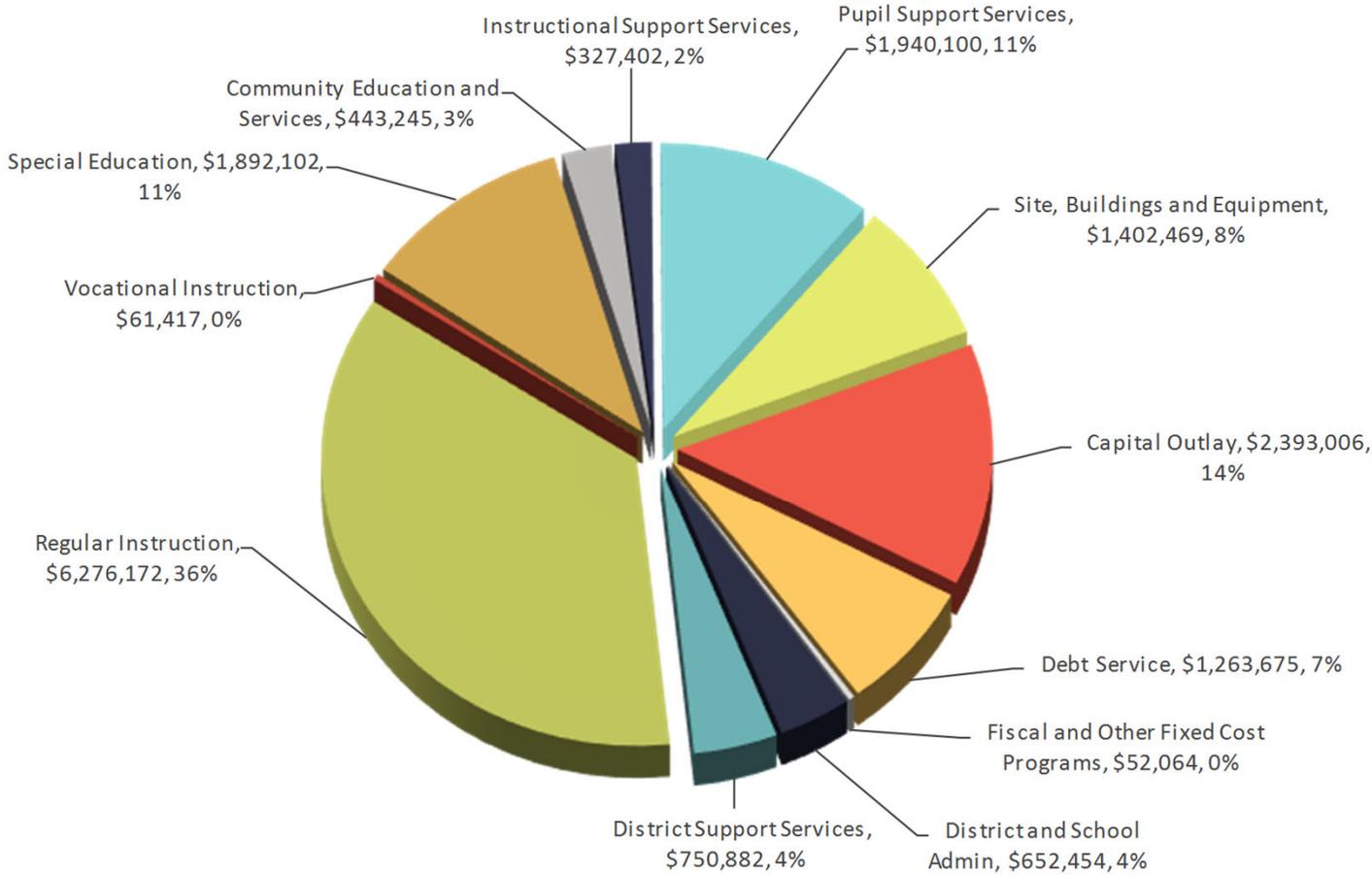
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## COMPARATIVE GOVERNMENTAL REVENUES OF INDEPENDENT SCHOOL DISTRICT NO. 361



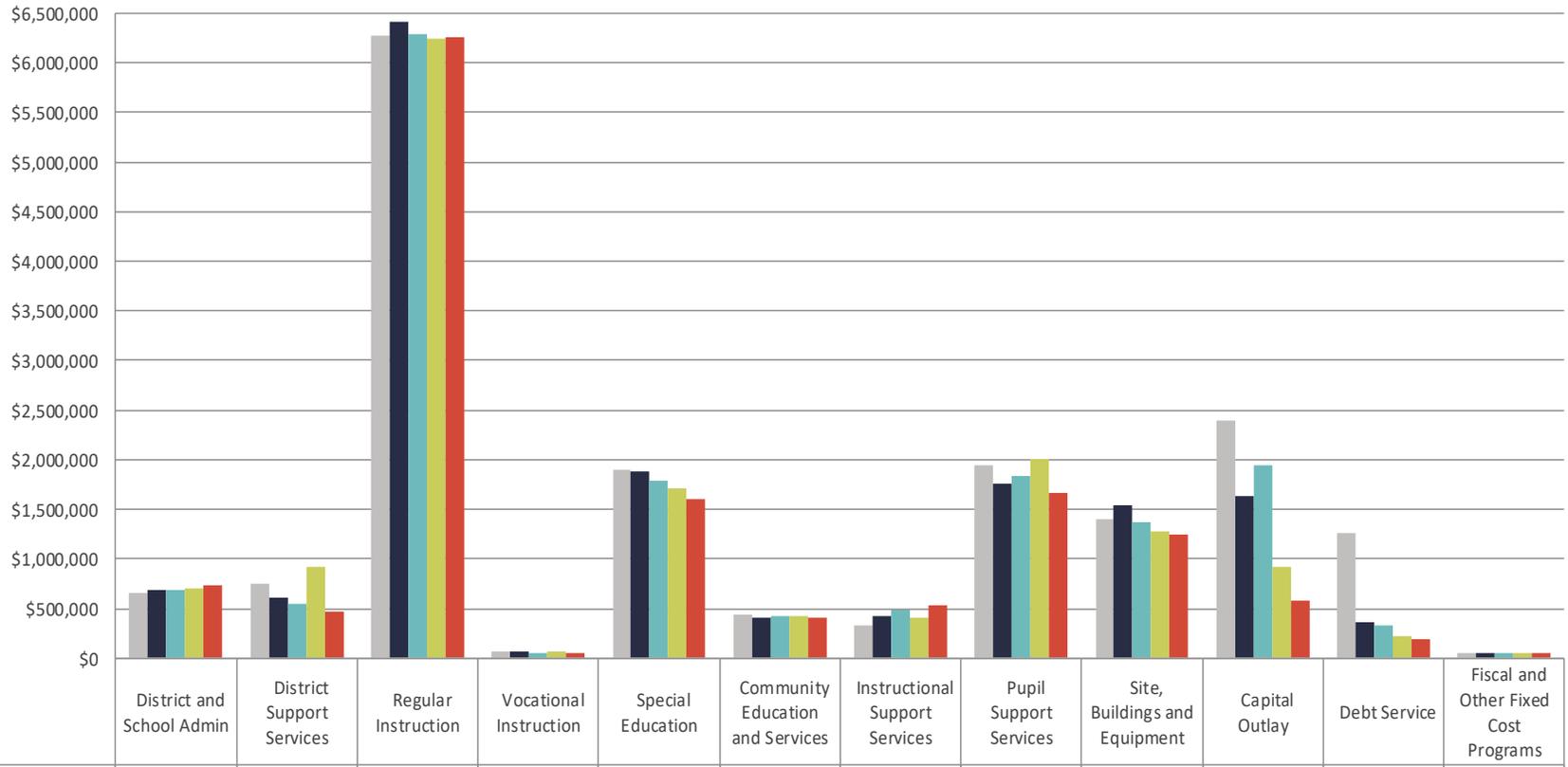
# BREAKDOWN OF EXPENDITURES FOR INDEPENDENT SCHOOL DISTRICT NO. 361 FOR THE YEAR ENDED JUNE 30, 2021



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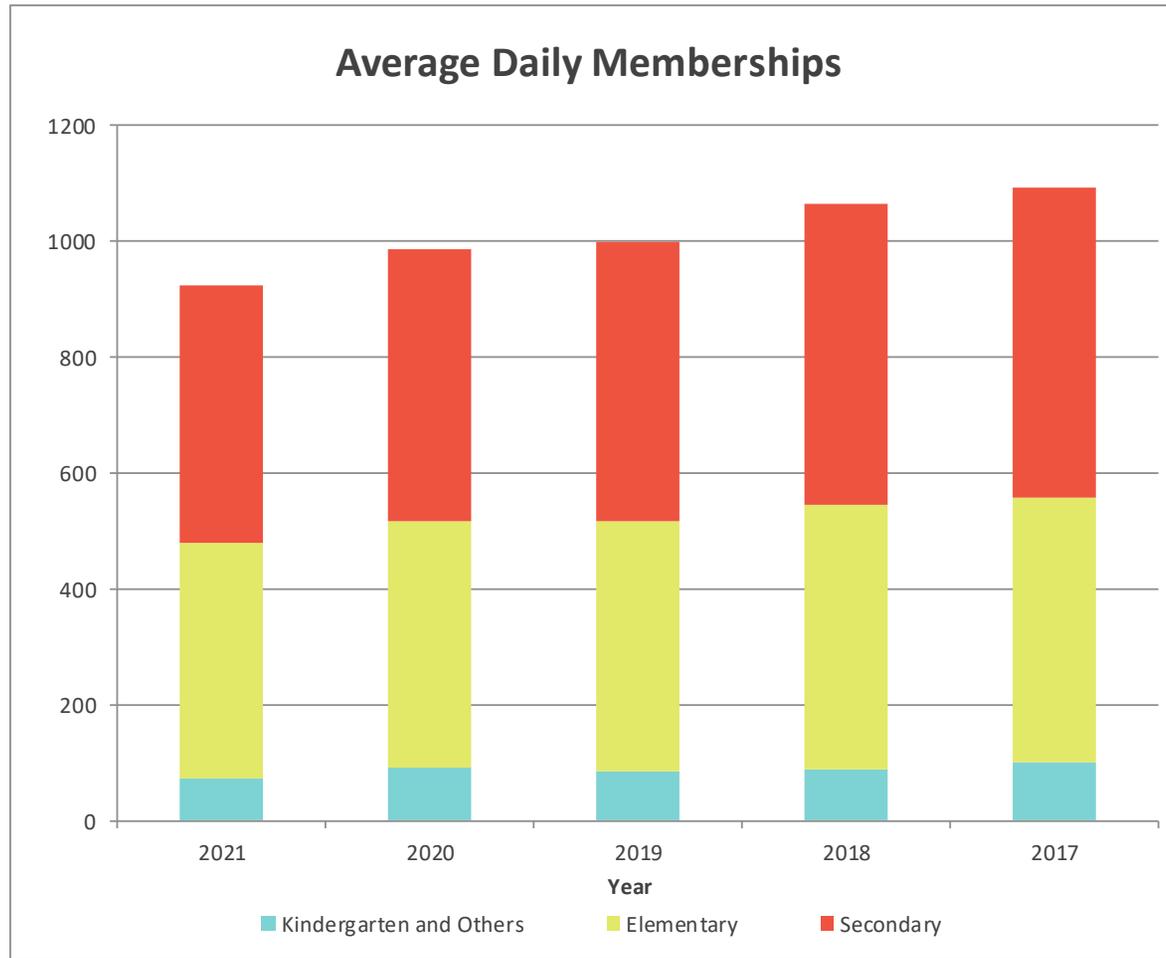


### COMPARATIVE EXPENDITURES FOR GOVERNMENTAL FUNDS OF INDEPENDENT SCHOOL DISTRICT NO. 361



■ June 30, 2021	\$652,454	\$750,882	\$6,276,172	\$61,417	\$1,892,102	\$443,245	\$327,402	\$1,940,100	\$1,402,469	\$2,393,006	\$1,263,675	\$52,064
■ June 30, 2020	\$692,372	\$612,414	\$6,405,729	\$60,920	\$1,878,013	\$409,431	\$424,255	\$1,751,998	\$1,537,245	\$1,627,925	\$362,492	\$49,707
■ June 30, 2019	\$685,062	\$555,220	\$6,287,632	\$51,319	\$1,794,064	\$427,447	\$482,170	\$1,838,039	\$1,371,012	\$1,940,863	\$333,378	\$45,153
■ June 30, 2018	\$709,950	\$925,742	\$6,237,415	\$73,039	\$1,711,260	\$430,725	\$411,108	\$2,000,209	\$1,271,723	\$919,502	\$226,680	\$47,756
■ June 30, 2017	\$727,749	\$464,583	\$6,261,419	\$46,491	\$1,595,889	\$412,350	\$525,709	\$1,658,999	\$1,252,807	\$585,260	\$183,816	\$47,852

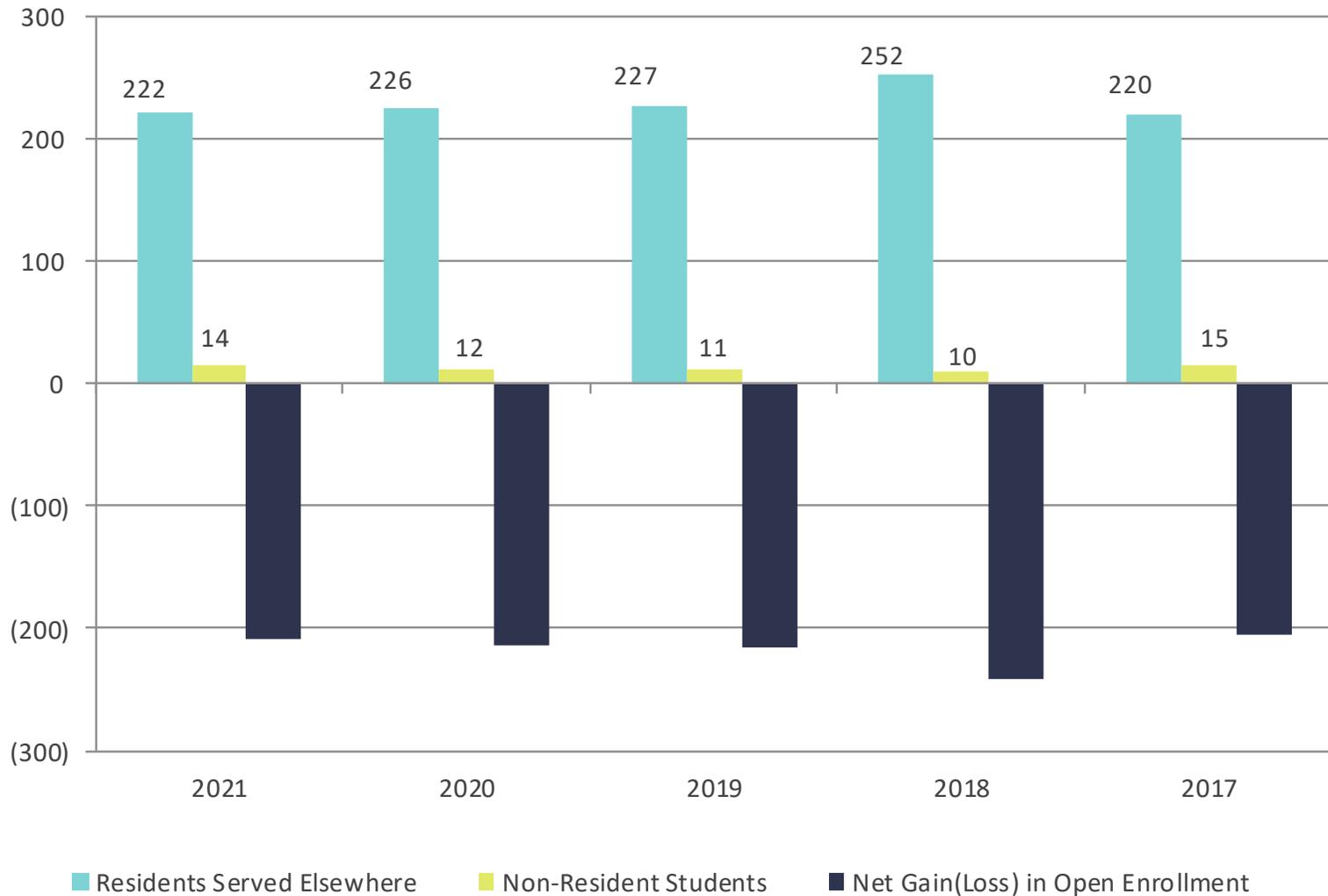




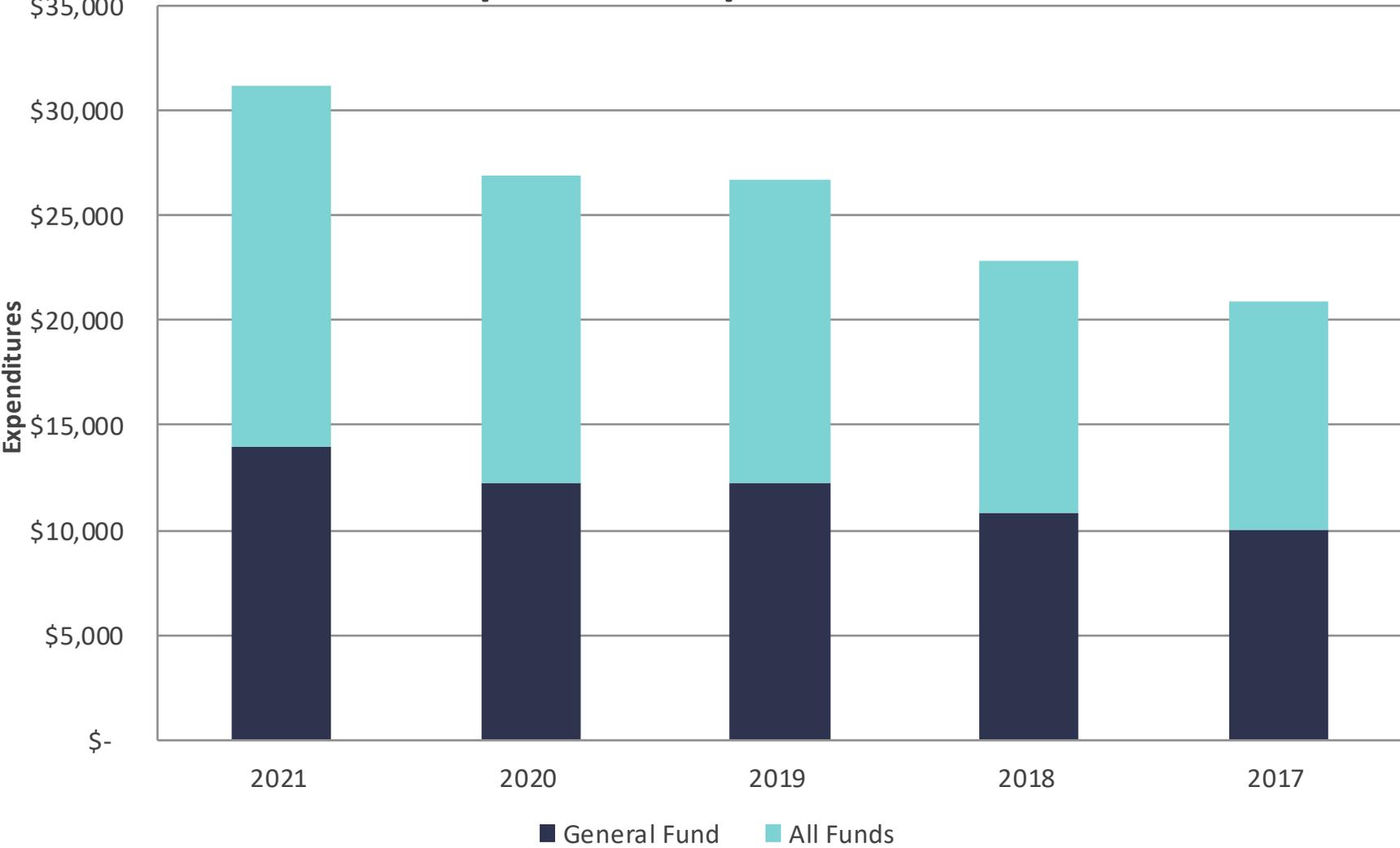
Resident Average Daily Membership (ADM)	2021	2020	2019	2018	2017
Kindergarten and Others	73.15	90.18	85.06	88.81	102.01
Elementary	405.31	426.25	431.35	454.98	455.14
Secondary	444.15	469.20	483.04	520.16	534.98
<b>Total Resident ADM</b>	<b>922.61</b>	<b>985.63</b>	<b>999.45</b>	<b>1,063.95</b>	<b>1,092.13</b>
<b>Total Adjusted Weighted ADM (WADM)</b>	<b>1,011.44</b>	<b>1,079.47</b>	<b>1,096.06</b>	<b>1,240.82</b>	<b>1,268.91</b>



## Enrollment Gain (Loss)



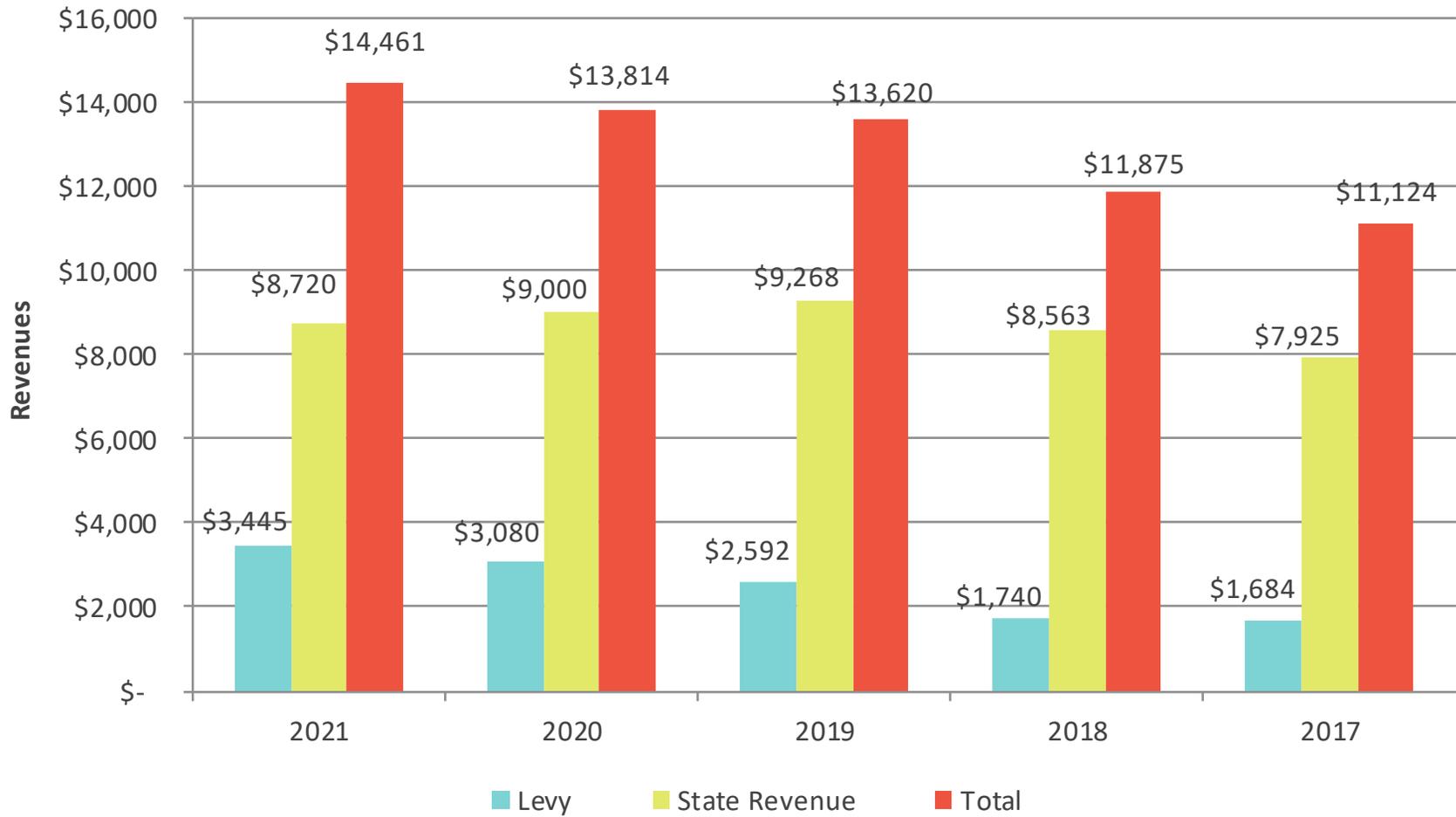
# Expenditures per WADM



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## Revenues per WADM



*Thank you for the opportunity to serve  
the International Falls Public Schools.*

CliftonLarsonAllen LLP  
Mary Reedy, CPA, CGFM  
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**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2021**



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**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
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## **INTRODUCTORY SECTION**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
BOARD OF EDUCATION AND ADMINISTRATION  
JUNE 30, 2021**

**BOARD OF EDUCATION**

<b>NAME</b>	<b>TERM ON BOARD EXPIRES</b>	<b>BOARD POSITION</b>
Ted Saxton	December 31, 2022	Chairperson
Jennifer Windels	December 31, 2022	Vice-Chair
Roxanne Skogstad-Ditsch	December 31, 2024	Treasurer
Toni Korpi	December 31, 2022	Clerk
Emily McGonigle	December 31, 2024	Director
Bruce Raboin	December 31, 2024	Director
JoAnn Smith	December 31, 2024	Director

**ADMINISTRATION**

Kevin Grover	Superintendent
Stacy Grover	Business Manager
District Offices	Independent School District No. 361 International Falls Public Schools 1515 11 <sup>th</sup> Street International Falls, MN 56649 (218) 283-2571 <a href="http://www.isd361.k12.mn.us">www.isd361.k12.mn.us</a>

## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Board of Education  
International Falls Public Schools  
Independent School District No. 361  
International Falls, Minnesota

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 361 (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2021, and the respective changes in financial position, and budgetary comparison for the General Fund, Food Service Fund, and Community Service Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Report on Summarized Comparative Information***

We have previously audited the District's 2020 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate fund information in our report dated November 4, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements which it has been derived.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Changes in the District's OPEB Liability and Related Ratios, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of District Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Uniform Financial Accounting and Reporting Standards Compliance Table, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
November 22, 2021

**REQUIRED SUPPLEMENTARY INFORMATION**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

This section of International Falls Public Schools – Independent School District No. 361's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2020 - 2021 fiscal years include the following:

- District-wide, accrual basis net position decreased by approximately \$409,000 based on revenues of \$14,760,000 compared to expenses of \$15,169,000.
- Total General Fund revenues were approximately \$13,323,000 as compared to \$14,081,000 of expenditures.
- The fund balance of the General Fund decreased by a net of approximately \$752,000 from the prior year representing a 15.8% decrease in fund balance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

- The first two statements are District-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the District-wide statements.
  - The governmental funds statements tell how basic services such as regular and special education were financed in the short-term as well as what remains for future spending.
  - Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

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

**District-Wide Statements**

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**District-Wide Statements (Continued)**

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

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

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

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

**Fund Financial Statements**

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

- Some funds are required by state law and by bond covenants.

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

The District has two kinds of funds:

- Governmental funds – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide statements, we provide additional reconciling information within the governmental funds statements to explain the relationship (or differences) between the funds.
- Fiduciary funds – The District is the trustee, or fiduciary, for assets that belong to others. 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. We exclude these activities from the District-wide financial statements because the District cannot use these assets to finance its operations.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position**

The District's combined net position was \$(1,338,887) on June 30, 2021.

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

	<b>Governmental Activities</b>		<b>Percentage Change</b>
	<b>2021</b>	<b>2020</b>	
Current and Other Assets	\$ 7,842,368	\$ 9,961,482	(21.3)%
Capital Assets	11,569,869	9,937,516	16.4
<b>Total Assets</b>	<u>19,412,237</u>	<u>19,898,998</u>	(2.4)
Deferred Outflows of Resources	3,725,813	5,510,846	(32.4)
Current Liabilities	1,413,172	1,819,303	(22.3)
Long-Term Liabilities	14,147,447	13,199,045	7.2
<b>Total Liabilities</b>	<u>15,560,619</u>	<u>15,018,348</u>	3.6
Deferred Inflows of Resources	<u>8,916,318</u>	<u>11,321,031</u>	(21.2)
Net Position			
Net Investment in Capital Assets	6,999,515	6,312,057	10.9
Restricted	880,836	980,174	(10.1)
Unrestricted	(9,219,238)	(8,221,766)	12.1
<b>Total Net Position</b>	<u><u>\$ (1,338,887)</u></u>	<u><u>\$ (929,535)</u></u>	44.0

**Changes in Net Position**

The District's total revenues were \$14,759,319 for the year ended June 30, 2021. Property taxes and state aid formula accounted for 63% of total revenue for the year. Another 37% came from other program-specific federal and state aid.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**Changes in Net Position (Continued)**

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

	<b>Governmental Activities for the Fiscal Year Ended June</b>		<b>Total % Change</b>
	<b>2021</b>	<b>2020</b>	
<b>Revenues</b>			
<u>Program Revenues</u>			
Charges for Services	\$ 195,770	\$ 525,668	(62.8)%
Operating Grants and Contributions	4,839,386	4,012,798	20.6
Capital Grants and Contributions	219,246	180,184	21.7
<u>General Revenues</u>			
Property Taxes	3,593,949	3,231,364	11.2
Unrestricted State Aid	5,775,402	6,705,710	(13.9)
Investment Earnings	2,131	38,385	(94.4)
Other	133,435	132,159	1.0
Total Revenues	<u>14,759,319</u>	<u>14,826,268</u>	(0.5)
<b>Expenses</b>			
Administration	691,601	760,035	(9.0)
District Support Services	673,073	630,175	6.8
Regular Instruction	6,919,623	7,192,734	(3.8)
Vocational Education Instruction	65,585	65,309	0.4
Special Education Instruction	1,960,775	2,008,058	(2.4)
Instructional Support Services	343,585	456,307	(24.7)
Pupil Support Services	1,524,079	1,363,959	11.7
Sites and Buildings	1,788,410	1,566,390	14.2
Fiscal and Other Fixed Cost Programs	52,064	55,459	(6.1)
Food Service	519,020	546,824	(5.1)
Community Service	467,406	433,558	7.8
Building Fund	2,695	55,582	100.0
Unallocated - Depreciation	48,306	49,563	(2.5)
Interest and Fiscal Charges on Long-Term Liabilities	112,449	96,574	16.4
Total Expenses	<u>15,168,671</u>	<u>15,280,527</u>	(0.7)
<b>Increase (Decrease) in Net Position</b>	(409,352)	(454,259)	
Net Position - Beginning of Year	(929,535)	(475,276)	
Net Position - End of Year	<u>\$ (1,338,887)</u>	<u>\$ (929,535)</u>	

Charges for services decreased due to a change in funding which caused operating grants and contributions to increase. Property taxes increased due to an increase in county apportionment which caused a decrease in state aid, along with a decrease in enrollment. Expenses remained fairly consistent from year-to-year.

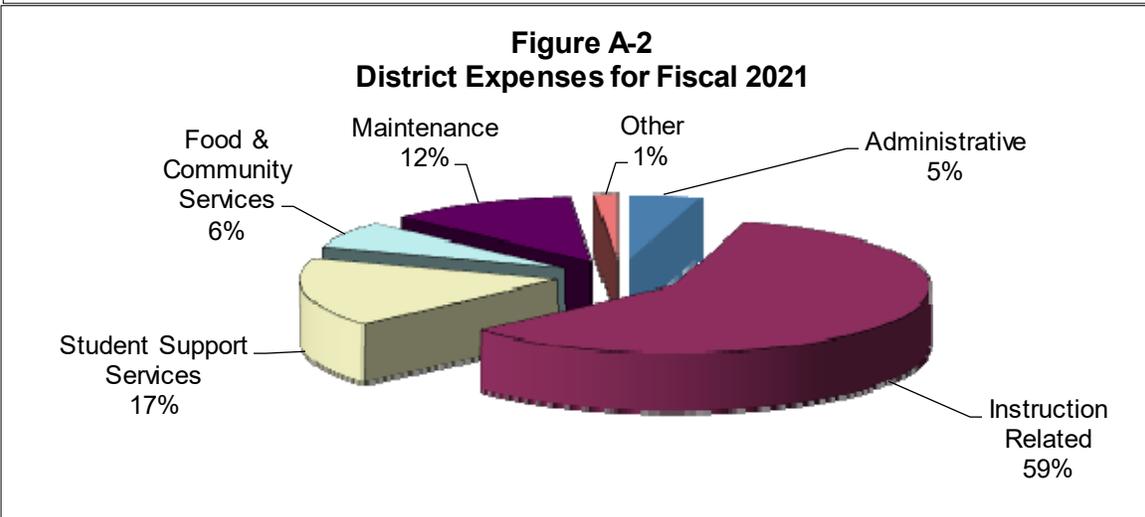
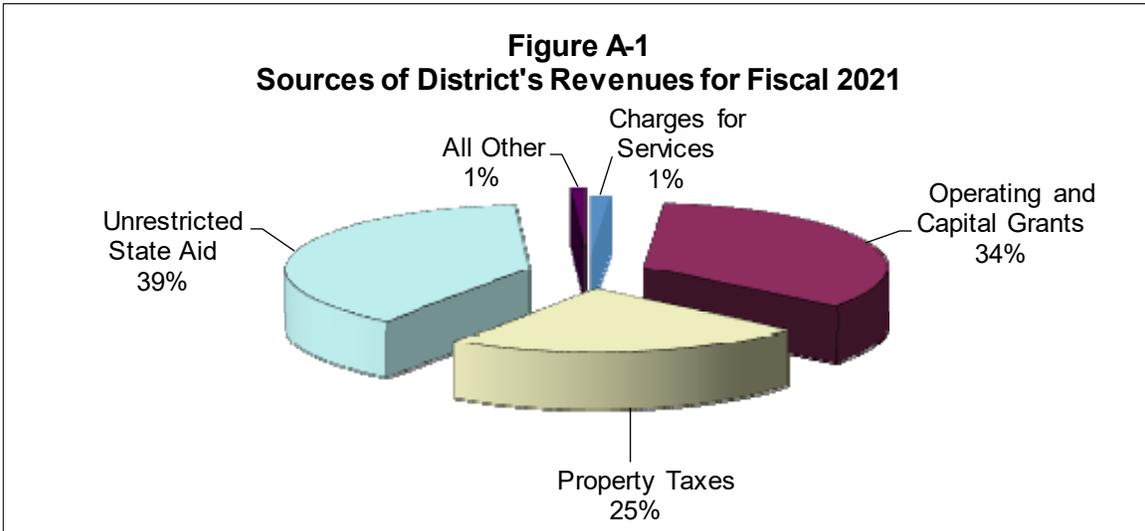
**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**Changes in Net Position (Continued)**

The cost of all governmental activities this year was \$15,168,671.

- Some of the cost was paid by the users of the District's programs (\$195,770).
- The federal and state governments subsidized certain programs with grants and contributions (\$5,058,632).
- The majority District's costs were paid by District taxpayers and the taxpayers of our state through \$9,369,351 in property taxes and state aid based on the statewide education aid formula.
- The remaining costs were paid by investment earnings and other miscellaneous revenues (\$135,566).



**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**Changes in Net Position (Continued)**

Table A-3  
Cost and Net Cost of Services

	Total Cost of Services			Net Cost of Services		
	2021	2020	Change	2021	2020	Change
Administration	\$ 691,601	\$ 760,035	(9.0)%	\$ 43,508	\$ 757,319	(94.3)%
District Support Services	673,073	630,175	6.8	673,073	630,175	6.8
Regular Instruction	6,919,623	7,192,734	(3.8)	5,870,948	5,879,050	(0.1)
Vocational Education Instruction	65,585	65,309	0.4	62,710	64,767	(3.2)
Special Education Instruction	1,960,775	2,008,058	(2.4)	669,028	668,297	0.1
Instructional Support Services	343,585	456,307	(24.7)	75,264	185,426	(59.4)
Pupil Support Services	1,524,079	1,363,959	11.7	684,274	640,436	6.8
Sites and Buildings	1,788,410	1,566,390	14.2	1,623,632	1,386,206	17.1
Fiscal and Other Fixed Cost Programs	52,064	55,459	(6.1)	52,064	55,459	(6.1)
Food Service	519,020	546,824	(5.1)	(1,255)	(1,545)	18.8
Community Service	467,406	433,558	7.8	(2,427)	94,568	(102.6)
Building Fund	2,695	55,582	100.0	2,695	55,582	100.0
Unallocated - Depreciation	48,306	49,563	(2.5)	48,306	49,563	(2.5)
Interest and Fiscal Charges on Long-Term Liabilities	112,449	96,574	16.4	112,449	96,574	16.4
<b>Total</b>	<b>\$ 15,168,671</b>	<b>\$ 15,280,527</b>	<b>(0.7)</b>	<b>\$ 9,914,269</b>	<b>\$ 10,561,877</b>	<b>(6.1)</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$4,174,997.

Revenues for the District's governmental funds were \$14,626,724, while total expenditures were \$17,454,988.

**GENERAL FUND**

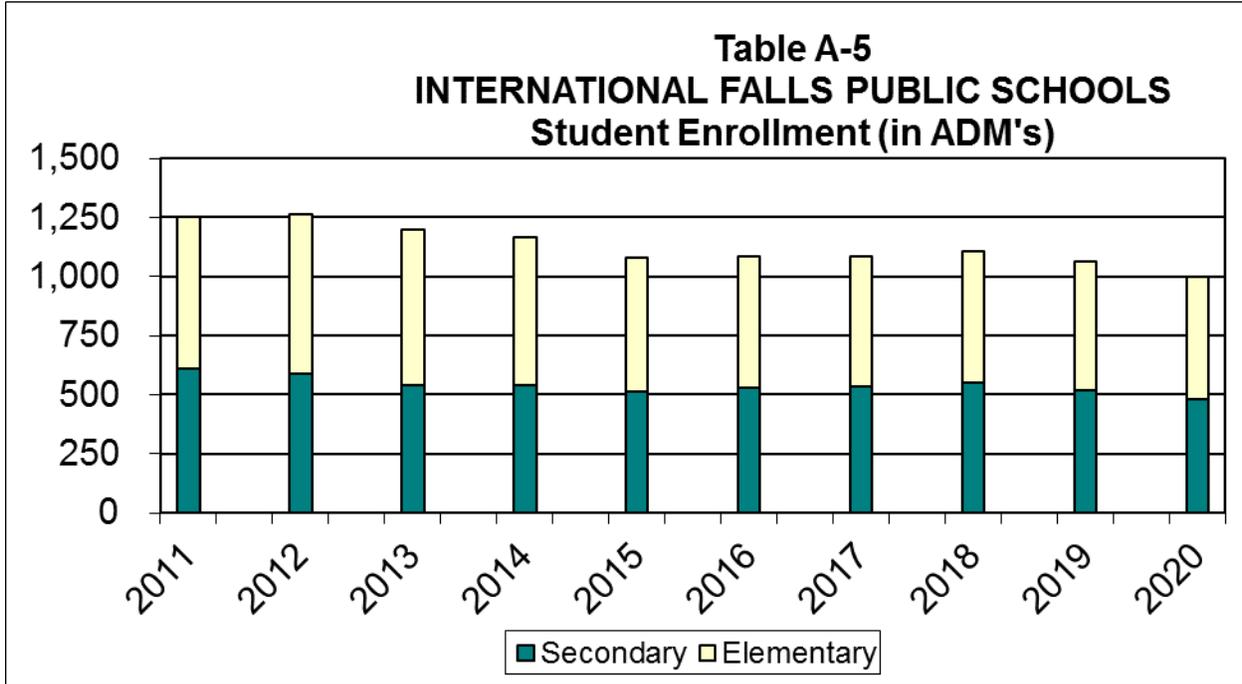
The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12 including pupil transportation activities and capital outlay projects. The following graph shows the trend in student counts over the past ten years:

	Table A-4									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
EC	5	5	8	11	13	14	16	18	16	14
VPK	-	-	-	-	-	26	-	-	-	-
HCP K	13	10	10	10	11	17	12	14	14	10
Reg K	70	68	60	74	64	71	60	53	60	49
Elementary	573	543	488	460	463	456	456	431	426	406
Secondary	540	542	515	529	534	550	520	483	470	444
Total Students for Aid	1,201	1,168	1,081	1,084	1,085	1,134	1,064	999	986	923
Percent Change	0.56%	-2.75%	-7.45%	0.26%	0.11%	4.52%	-6.17%	-6.11%	-1.30%	-6.38%

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**GENERAL FUND (CONTINUED)**

**Student Enrollment (Average Daily Membership)**



The following schedule presents a summary of General Fund Revenues:

**Table A-6  
General Fund Revenues**

<u>Fund</u>	<u>Year Ended</u>		<u>Change</u>	
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Amount Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources:				
Property Taxes	\$ 3,155,830	\$ 2,952,280	\$ 203,550	6.9 %
Earnings on Investments	1,756	33,126	(31,370)	(94.7)
Charges for Services	76,888	218,885	(141,997)	(64.9)
Other	148,751	213,280	(64,529)	(30.3)
State Sources	8,460,721	9,387,401	(926,680)	(9.9)
Federal Sources	1,479,706	818,968	660,738	80.7
Total General Fund Revenue	<u>\$ 13,323,652</u>	<u>\$ 13,623,940</u>	<u>\$ (300,288)</u>	<u>(2.2)</u>

There was a decrease of \$300,288 or 2.2% in General Fund revenue from the prior year. Earnings on investments decreased due to the decrease in interest rates. Charges for services decreased due to a third-party billing decrease for medical assistance. State revenues decreased due to the changes in the general aid formula and a decrease in students. Federal revenues increased due to the additional COVID related funding.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**GENERAL FUND (CONTINUED)**

The following schedule presents a summary of General Fund Expenditures:

**Table A-7  
General Fund Expenditures**

	<u>Year Ended</u>		<u>Change</u>	
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 7,774,596	\$ 7,451,747	\$ 322,849	4.3 %
Employee Benefits	2,337,852	2,350,070	(12,218)	(0.5)
Purchased Services	1,653,648	2,074,940	(421,292)	(20.3)
Supplies and Materials	913,463	891,436	22,027	2.5
Capital Expenditures	1,235,824	282,821	953,003	337.0
Debt Service	9,164	9,165	(1)	(0.0)
Other Expenditures	156,623	147,131	9,492	6.5
Total Expenditures	<u>\$ 14,081,170</u>	<u>\$ 13,207,310</u>	<u>\$ 873,860</u>	6.6

There was an increase of \$873,860 or 6.6% in General Fund expenditures from the prior year, which was primarily due to an increase in capital expenditures to support distance learning which was paid for with the additional federal dollars.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised the annual operating budget two times. These budget amendments fall into two categories:

- Generally speaking, the first budget amendment concentrates on students and staff. Actual student counts from the beginning of the school year are tracked and matched against the student enrollment estimates used to project many of the revenue components in the preliminary budget revenue categories. Actual staffing and respective assignments are verified for accuracy against the projected staffing costs used to establish the preliminary budget expenditures for salaries and benefits.
- Because it occurs further into the fiscal year, the second amendment of the budget has a heavier concentration on the review and tracking of both actual revenue and expenditure categories toward the annual budgeted amounts.

In the case of either budget amendments, depending on how actual revenue and expenditure items are tracking against the preliminary budget amounts, adjustments are proposed to specific categories for review and approval by the Board of Education.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**GENERAL FUND (CONTINUED)**

**General Fund Budgetary Highlights (Continued)**

Actual results differed from budget as follows:

- While the District's final budget for the General Fund anticipated that expenditures would exceed revenues by \$664,463, actual expenditures exceeded revenues by \$757,518.
- Overall, actual revenues were about \$284,000 less than budgeted, representing approximately 2% variation from budget to actual.
- The actual expenditures for current year were about \$191,000 less than budgeted, which represents about 1% of budgeted expenditures.
- The General Fund's unassigned fund balance decreased by \$923,071, while restricted fund balance decreased by \$85,965.

**CONSTRUCTION PROJECTS AND DEBT SERVICE**

An annual levy is made to fund the bond payments of approximately \$1,125,000 in principal and \$128,088 of interest. The Capital Projects fund had expenses of \$1,157,182 in the current year primarily related to the HVAC project costs.

**CAPITAL ASSETS**

As shown in the table below, the District has invested about \$25,900,000 in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices. The large increase of 9% over the prior year is primarily related to large HVAC projects at the Arena and the Falls Elementary School. More detailed information about capital assets can be found in Note 4 to the financial statements. Total depreciation expense for the year was approximately \$790,000.

**Table A-8  
The District's Capital Assets**

	<u>2021</u>	<u>2020</u>	<u>Percentage Change</u>
Land	\$ 139,985	\$ 139,985	-
Construction-in-Progress	137,333	1,069,046	(87.2)
Land Improvements	2,137,688	2,084,358	2.6
Buildings and Improvements	19,896,643	16,924,985	17.6
Equipment	3,595,969	3,478,805	3.4
Less: Accumulated Depreciation	(14,337,749)	(13,759,663)	4.2
Total	<u>\$ 11,569,869</u>	<u>\$ 9,937,516</u>	16.4

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**CAPITAL ASSETS (CONTINUED)**

**Long-Term Liabilities**

At year-end, the District had \$4,060,000 in general obligation bonds outstanding as shown in Note 5 to the financial statements.

**Table A-9  
The District's Long-Term Liabilities**

	<u>2021</u>	<u>2020</u>	<u>Percentage Change</u>
General Obligation Bonds	\$ 4,060,000	\$ 5,185,000	(21.7)%
Net Bond Premium and Discount	355,860	387,996	(8.3)
Obligations Under Capital Leases	9,933	17,433	(43.0)
Total	<u>\$ 4,425,793</u>	<u>\$ 5,590,429</u>	(20.8)
Long-Term Liabilities:			
Due Within One Year	\$ 398,430	\$ 1,132,500	
Due in More Than One Year	4,027,363	4,457,929	
Total	<u>\$ 4,425,793</u>	<u>\$ 5,590,429</u>	

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

With the exception of voter-approved excess operating referendums, the District is dependent on the state of Minnesota for its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources.

In the most recent two fiscal years, the state allocation for general education aid increased at a rate of 2% in both fiscal year 2020 and 2021. General education aid is a student enrollment-based revenue formula, therefore, more students mean more funding and fewer students mean less funding. The District's historical enrollment trend has been a decline in student enrollment with future enrollment projections predict this trend to continue. Therefore, any increase gained on general education aid formula is negatively offset by lower student enrollment. Thus, the resulting impact is a slower decline in total revenue generated from general education aid vs an increase in general education aid funding for the District. The District will continue to be diligent in its efforts of maintaining a stable budget and maintaining a solid unassigned fund balance.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Stacy Grover, the Business Manager, at the District offices located at, 1515 Eleventh Street, International Falls, Minnesota, 56649.

## **BASIC FINANCIAL STATEMENTS**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF NET POSITION  
JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2020)**

	2021	2020
<b>ASSETS</b>		
Cash and Investments	\$ 4,637,184	\$ 6,333,417
Cash Held by Fiscal Agent	-	895,000
Receivables		
Property Taxes	1,426,026	1,270,430
Other Governments	1,721,275	1,387,335
Other	26,526	42,830
Inventories	31,357	32,470
Capital Assets		
Land	139,985	139,985
Construction in Progress	137,333	1,069,046
Other Capital Assets, Net of Depreciation	11,292,551	8,728,485
Total Assets	19,412,237	19,898,998
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension Related	3,601,559	5,430,141
OPEB Related	124,254	80,705
Total Deferred Outflows of Resources	3,725,813	5,510,846
<b>LIABILITIES</b>		
Salaries and Payroll Deductions	107,648	112,392
Accounts and Contracts Payable	199,725	228,167
Accrued Interest	56,197	41,123
Due to Other Governmental Units	472,985	171,697
Unearned Revenue - Charges for Services	42,163	20,457
Long-Term Liabilities		
Net Pension Liability	8,741,429	7,469,731
Other Postemployment Benefit Liability Due Within One Year	66,075	52,469
Other Postemployment Benefit Liability Due Within More Than One Year	1,213,744	1,123,557
Portion Due Within One Year	468,379	1,192,998
Portion Due in More Than One Year	4,192,274	4,605,757
Total Liabilities	15,560,619	15,018,348
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension Related	6,129,786	8,833,927
OPEB Related	51,105	55,735
Property Taxes Levied for Subsequent Year	2,735,427	2,431,369
Total Deferred Inflows of Resources	8,916,318	11,321,031
<b>NET POSITION</b>		
Net Investment in Capital Assets	6,999,515	6,312,057
Restricted for:		
General Fund Operating Capital Purposes	350,308	403,193
General Fund State-Mandated Reserves	351,624	294,576
Food Service	76,887	65,878
Community Service	89,422	73,996
Debt Service	12,595	55,694
Capital Projects - Building Construction	-	86,837
Unrestricted	(9,219,238)	(8,221,766)
Total Net Position	\$ (1,338,887)	\$ (929,535)

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL STATEMENT INFORMATION FOR YEAR ENDED JUNE 30, 2020)**

Functions	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	
					Governmental Activities	
					2021	2020
<b>Governmental Activities</b>						
Administration	\$ 691,601	\$ 1,000	\$ 647,093	\$ -	\$ (43,508)	\$ (757,319)
District Support Services	673,073	-	-	-	(673,073)	(630,175)
Regular Instruction	6,919,623	85,202	963,473	-	(5,870,948)	(5,879,050)
Vocational Education Instruction	65,585	-	2,875	-	(62,710)	(64,767)
Special Education Instruction	1,960,775	13,895	1,277,852	-	(669,028)	(668,297)
Instructional Support Services	343,585	-	268,321	-	(75,264)	(185,426)
Pupil Support Services	1,524,079	-	785,337	54,468	(684,274)	(640,436)
Sites and Buildings	1,788,410	-	-	164,778	(1,623,632)	(1,386,206)
Fiscal and Other Fixed Cost Programs	52,064	-	-	-	(52,064)	(55,459)
Food Service	519,020	27,713	492,562	-	1,255	1,545
Community Service	467,406	67,960	401,873	-	2,427	(94,568)
Building Fund	2,695	-	-	-	(2,695)	(55,582)
Interest and Fiscal Charges on						
Long-Term Liabilities	112,449	-	-	-	(112,449)	(96,574)
Unallocated Depreciation	48,306	-	-	-	(48,306)	(49,563)
Total School District	<u>\$ 15,168,671</u>	<u>\$ 195,770</u>	<u>\$ 4,839,386</u>	<u>\$ 219,246</u>	<u>(9,914,269)</u>	<u>(10,561,877)</u>
<b>General Revenues</b>						
Property Taxes Levied for:						
General Purposes					3,265,253	2,859,012
Community Service					108,746	119,750
Debt Service					219,950	252,602
State Aid Not Restricted to Specific Purposes					5,775,402	6,705,710
Earnings on Investments					2,131	38,385
Gain on Sale of Assets					5,861	1,119
Miscellaneous					127,574	131,040
Total General Revenues					<u>9,504,917</u>	<u>10,107,618</u>
<b>CHANGE IN NET POSITION</b>					<u>(409,352)</u>	<u>(454,259)</u>
Net Position - Beginning of Year					<u>(929,535)</u>	<u>(475,276)</u>
<b>NET POSITION - END OF YEAR</b>					<u>\$ (1,338,887)</u>	<u>\$ (929,535)</u>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
BALANCE SHEET — GOVERNMENTAL FUNDS  
JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2020)**

	Major Funds		
	General	Food Service	Community Service
<b>ASSETS</b>			
Cash and Investments	\$ 4,131,899	\$ 69,735	\$ 167,729
Cash and Investments in Escrow	-	-	-
Receivables			
Current Property Taxes	1,027,068	-	64,197
Delinquent Property Taxes	94,157	-	5,375
Due from Other Minnesota School Districts	178,078	-	-
Due from Minnesota Department of Education	179,459	-	13,282
Due from Federal through Minnesota Department of Education	393,533	11,043	-
Due from Other Governmental Units	935,906	-	-
Other Receivables	11,081	1,290	14,156
Inventory	16,354	15,003	-
Total Assets	<u>\$ 6,967,535</u>	<u>\$ 97,071</u>	<u>\$ 264,739</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities			
Salaries and Payroll Deductions	\$ 103,754	\$ -	\$ 3,894
Accounts and Contracts Payable	198,850	-	875
Due to Other Minnesota School Districts	133,627	-	-
Due to Other Governmental Units	315,187	-	24,171
Unearned Revenue - Charges for Services	9,564	20,184	12,415
Total Liabilities	<u>760,982</u>	<u>20,184</u>	<u>41,355</u>
Deferred Inflows of Resources			
Property Taxes Levied for Subsequent Year	2,157,234	-	133,962
Unavailable Revenue - Delinquent Taxes	94,157	-	5,375
Total Deferred Inflows of Resources	<u>2,251,391</u>	<u>-</u>	<u>139,337</u>
Fund Balance			
Nonspendable:			
Inventory	16,354	15,003	-
Restricted:			
Student Activities	32,271	-	-
Operating Capital	350,308	-	-
Basic Skills Programs	213,915	-	-
Basic Skills Ext Time	20,340	-	-
Safe Schools - Crime	-	-	-
Staff Development	85,098	-	-
Medical Assistance	-	-	-
Long-Term Facilities Maintenance (LTFM)	-	-	-
Community Education Programs	-	-	47,376
Early Childhood and Family Educations Programs	-	-	187
School Readiness	-	-	-
Adult Basic Education	-	-	1,308
Bond Refundings	-	-	-
Other Restricted	-	61,884	35,176
Committed:			
Other Committed	15,137	-	-
Assigned:			
Other Assigned	430,754	-	-
Unassigned	2,790,985	-	-
Total Fund Balances	<u>3,955,162</u>	<u>76,887</u>	<u>84,047</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,967,535</u>	<u>\$ 97,071</u>	<u>\$ 264,739</u>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
BALANCE SHEET — GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2020)**

Capital Projects	Debt Service	Total Governmental Funds	
		2021	2020
\$ -	\$ 267,821	\$ 4,637,184	\$ 6,333,417
-	-	-	895,000
-	225,337	1,316,602	1,270,430
-	9,891	109,423	-
-	-	178,078	171,831
-	9,974	202,715	449,306
-	-	404,576	484,889
-	-	935,906	281,309
-	-	26,527	42,830
-	-	31,357	32,470
<u>\$ -</u>	<u>\$ 513,023</u>	<u>\$ 7,842,368</u>	<u>\$ 9,961,482</u>
\$ -	\$ -	\$ 107,648	\$ 112,392
-	-	199,725	228,167
-	-	133,627	159,311
-	-	339,358	12,386
-	-	42,163	20,457
-	-	822,521	532,713
-	444,231	2,735,427	2,431,369
-	9,891	109,423	-
-	454,122	2,844,850	2,431,369
-	-	31,357	32,470
-	-	32,271	31,662
-	-	350,308	403,193
-	-	213,915	85,742
-	-	20,340	20,340
-	-	-	32,585
-	-	85,098	30,929
-	-	-	1,217
-	-	-	92,101
-	-	47,376	70,861
-	-	187	187
-	-	-	96
-	-	1,308	1,308
-	-	-	895,000
-	58,901	155,961	1,311,291
-	-	15,137	15,137
-	-	430,754	259,225
-	-	2,790,985	3,714,056
-	58,901	4,174,997	6,997,400
<u>\$ -</u>	<u>\$ 513,023</u>	<u>\$ 7,842,368</u>	<u>\$ 9,961,482</u>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
RECONCILIATION OF THE BALANCE SHEET — GOVERNMENTAL FUNDS  
TO STATEMENT OF NET POSITION — GOVERNMENTAL ACTIVITIES  
JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2020)**

	2021	2020
<b>Total Fund Balance for Governmental Funds</b>	<b>\$ 4,174,997</b>	<b>\$ 6,997,400</b>
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	139,985	139,985
Construction-in-Progress	137,333	1,069,046
Land Improvements, Net of Accumulated Depreciation	733,201	736,694
Buildings and Improvements, Net of Accumulated Depreciation	9,654,850	7,216,692
Equipment, Net of Accumulated Depreciation	904,500	775,099
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current-period's expenditures and, therefore, are reported as deferred inflows of resources in the funds.		
	109,423	-
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		
	(56,197)	(41,123)
The District's Net Pension Liability and related deferred inflows and outflows are recorded only on the Statement of Net Position. Balances at year-end are:		
Net Pension Liability	(8,741,429)	(7,469,731)
Deferred Inflows of Resources - Pension Related	(6,129,786)	(8,833,927)
Deferred Outflows of Resources - Pension Related	3,601,559	5,430,141
The District's OPEB Liability and related deferred inflows and outflows are recorded only on the Statement of Net Position. Balances at year-end are:		
OPEB Liability	(1,279,819)	(1,176,026)
Deferred Inflows of Resources - OPEB Related	(51,105)	(55,735)
Deferred Outflows of Resources - OPEB Related	124,254	80,705
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Position. Balances at year-end are:		
Bonds Payable	(4,060,000)	(5,185,000)
Unamortized Premiums	(355,860)	(387,996)
Obligations Under Capital Leases	(9,933)	(17,433)
Severance Benefits Payable	(234,860)	(208,326)
<b>Total Net Position of Governmental Activities</b>	<b>\$ (1,338,887)</b>	<b>\$ (929,535)</b>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES — GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2020)**

	Major Funds		
	General	Food Service	Community Service
<b>REVENUES</b>			
Local			
Property Taxes	\$ 3,155,830	\$ -	\$ 108,746
Earnings on Investments	1,756	-	-
Charges for Services	76,888	27,713	67,145
Other	148,751	-	2,605
State Sources	8,460,721	20,815	238,800
Federal Sources	1,479,706	481,361	36,000
Total Revenues	<u>13,323,652</u>	<u>529,889</u>	<u>453,296</u>
<b>EXPENDITURES</b>			
Current			
Administration	652,454	-	-
District Support Services	750,882	-	-
Regular Instruction	6,276,172	-	-
Vocational Education Instruction	61,417	-	-
Special Education Instruction	1,892,102	-	-
Instructional Support Services	327,402	-	-
Pupil Support Services	1,421,220	-	-
Sites and Buildings	1,402,469	-	-
Fiscal and Other Fixed Cost Programs	52,064	-	-
Food Service	-	518,880	-
Community Service	-	-	443,245
Capital Outlay	1,235,824	-	-
Debt Service			
Principal	7,500	-	-
Interest and Fiscal Charges	1,664	-	-
Total Expenditures	<u>14,081,170</u>	<u>518,880</u>	<u>443,245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(757,518)	11,009	10,051
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Bonds	-	-	-
Premium on Sale of Bonds	-	-	-
Sale of Capital Assets	5,861	-	-
Total Other Financing Sources (Uses)	<u>5,861</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(751,657)	11,009	10,051
Fund Balance - Beginning of Year	4,706,819	65,878	73,996
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 3,955,162</u>	<u>\$ 76,887</u>	<u>\$ 84,047</u>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES — GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2020)**

Capital Projects - Building Construction	Debt Service	Total	
		Governmental Funds	
		2021	2020
\$ -	\$ 219,950	\$ 3,484,526	\$ 3,324,632
375	-	2,131	38,385
-	-	171,746	452,249
-	-	151,356	213,958
-	99,562	8,819,898	9,715,248
-	-	1,997,067	1,167,458
<u>375</u>	<u>319,512</u>	<u>14,626,724</u>	<u>14,911,930</u>
-	-	652,454	692,372
-	-	750,882	612,414
-	-	6,276,172	6,405,729
-	-	61,417	60,920
-	-	1,892,102	1,879,112
-	-	327,402	424,255
-	-	1,421,220	1,205,174
-	-	1,402,469	1,537,245
-	-	52,064	49,707
-	-	518,880	546,824
-	-	443,245	409,431
1,157,182	-	2,393,006	1,626,826
-	1,125,000	1,132,500	241,689
-	129,511	131,175	120,803
<u>1,157,182</u>	<u>1,254,511</u>	<u>17,454,988</u>	<u>15,812,501</u>
(1,156,807)	(934,999)	(2,828,264)	(900,571)
-	-	-	29,368
-	-	-	(29,368)
-	-	-	2,930,000
-	-	-	219,628
-	-	5,861	1,119
-	-	<u>5,861</u>	<u>3,150,747</u>
(1,156,807)	(934,999)	(2,822,403)	2,250,176
<u>1,156,807</u>	<u>993,900</u>	<u>6,997,400</u>	<u>4,747,224</u>
<u>\$ -</u>	<u>\$ 58,901</u>	<u>\$ 4,174,997</u>	<u>\$ 6,997,400</u>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2020)**

	2021	2020
<b>Net Change in Fund Balance-Total Governmental Funds</b>	<b>\$ (2,822,403)</b>	<b>\$ 2,250,176</b>
 Amounts reported for governmental activities in the statement of activities are different because:		
 Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays	2,422,602	1,877,291
Depreciation Expense	(790,249)	(689,602)
 Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the Statement of Net Position.		
Change in Accrued Interest Expense - Capital Leases	8	5
Principal Payments - Capital Leases	7,500	6,689
 Payment of OPEB benefits are recognized as expenditures at the fund level while the change in the net prepaid OPEB obligation is recognized in the Statement of Net Position.		
	(55,614)	(504,118)
 Pension expenditures on the governmental funds are measured by current year employee contributions. Pension expenses on the statement of activities are measured by the change in Net Pension Liability and the related deferred inflows and outflows of resources.		
	(396,139)	(422,529)
 The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the Statement of Activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the Statement of Activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:		
Net Bond (Premium) Discount	-	(219,628)
Proceeds From Sale of Bonds	-	(2,930,000)
Repayment of Bond Principal	1,125,000	235,000
Change in Accrued Interest Expense	(15,082)	702
Amortization of Bond Premium/(Discount)	32,136	21,046
 Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current-period's expenditures and, therefore, are unavailable in the funds.		
	109,423	(93,268)
 In the Statement of Activities, severance benefits and compensated absences are measured on the accrual basis. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).		
	(26,534)	13,977
<b>Change in Net Position of Governmental Activities</b>	<b>\$ (409,352)</b>	<b>\$ (454,259)</b>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES — BUDGET AND ACTUAL — GENERAL FUND  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources				
Property Taxes	\$ 2,293,360	\$ 2,296,005	\$ 3,155,830	\$ 859,825
Earnings on Investments	40,000	35,000	1,756	(33,244)
Charges For Services	213,850	94,504	76,888	(17,616)
Other	211,500	202,899	148,751	(54,148)
State Sources	9,514,884	9,483,083	8,460,721	(1,022,362)
Federal Sources	798,124	1,496,614	1,479,706	(16,908)
Total Revenues	<u>13,071,718</u>	<u>13,608,105</u>	<u>13,323,652</u>	<u>(284,453)</u>
<b>EXPENDITURES</b>				
Current				
Administration	694,120	670,171	652,454	(17,717)
District Support Services	652,588	749,990	750,882	892
Elementary and Secondary Regular Instruction	6,613,609	6,430,001	6,276,172	(153,829)
Vocational Education Instruction	55,490	63,157	61,417	(1,740)
Special Education Instruction	1,942,546	1,874,433	1,892,102	17,669
Community Education	59,441	-	-	-
Instructional Support Services	301,148	326,297	327,402	1,105
Pupil Support Services	1,353,615	1,437,553	1,421,220	(16,333)
Sites and Buildings	1,328,463	1,461,561	1,402,469	(59,092)
Fiscal and Other Fixed Cost Programs	49,707	52,064	52,064	-
Capital Outlay	1,167,000	1,207,341	1,235,824	28,483
Debt Service				
Principal	-	-	7,500	7,500
Interest and Fiscal Charges	-	-	1,664	1,664
Total Expenditures	<u>14,217,727</u>	<u>14,272,568</u>	<u>14,081,170</u>	<u>(191,398)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,146,009)	(664,463)	(757,518)	(93,055)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	-	5,861	5,861	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (1,146,009)</u>	<u>\$ (658,602)</u>	(751,657)	<u>\$ (93,055)</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>4,706,819</u>	
<b>END OF YEAR</b>			<u>\$ 3,955,162</u>	

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES — BUDGET AND ACTUAL — FOOD SERVICE FUND  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources				
Other - Primarily Meal Sales	\$ 234,000	\$ 22,658	\$ 27,713	\$ 5,055
State Sources	33,500	10,790	20,815	10,025
Federal Sources	293,000	467,248	481,361	14,113
Total Revenues	560,500	500,696	529,889	29,193
<b>EXPENDITURES</b>				
Current				
Food Service	575,961	533,638	518,880	(14,758)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (15,461)</b>	<b>\$ (32,942)</b>	11,009	<b>\$ 43,951</b>
<b>FUND BALANCE</b>				
Beginning of Year			65,878	
<b>END OF YEAR</b>			<b>\$ 76,887</b>	

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —  
BUDGET AND ACTUAL — COMMUNITY SERVICE FUND  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources				
Property Taxes	\$ 130,378	\$ 115,757	\$ 108,746	\$ (7,011)
Charges for Services	94,120	67,820	67,145	(675)
Other	-	3,000	2,605	(395)
State Sources	165,856	191,856	238,800	46,944
Federal Sources	-	-	36,000	36,000
Total Revenues	<u>390,354</u>	<u>378,433</u>	<u>453,296</u>	<u>74,863</u>
<b>EXPENDITURES</b>				
Current				
Community Service	<u>390,314</u>	<u>417,326</u>	<u>443,245</u>	<u>25,919</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 40</u>	<u>\$ (38,893)</u>	10,051	<u>\$ 48,944</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>73,996</u>	
<b>END OF YEAR</b>			<u>\$ 84,047</u>	

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2021**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Investments	<u>\$ 58,997</u>	<u>\$ 63,697</u>
<b>NET POSITION</b>		
Held in Trust	<u>\$ 58,997</u>	<u>\$ 63,697</u>

*See accompanying Notes to Financial Statements.*

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2021**

	2021	2020
<b>ADDITIONS</b>		
Investment Earnings	\$ -	50
Miscellaneous	1,812	1,000
Total Additions	1,812	1,050
<b>DEDUCTIONS</b>		
Scholarships	6,512	5,829
<b>CHANGE IN NET POSITION</b>	(4,700)	(4,779)
Net Position - Beginning of Year	63,697	68,476
<b>NET POSITION - END OF YEAR</b>	\$ 58,997	\$ 63,697

See accompanying Notes to Financial Statements.

## **NOTES TO FINANCIAL STATEMENTS**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Basis of Presentation

The financial statements of Independent School District No. 361 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

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

GAAP require that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units - entities for which the District is financially accountable.

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

C. Basic Financial Statement Presentation

The District-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary fund. The Fiduciary Fund is only reported in the statements of Fiduciary Net Position at the fund financial statement level.

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

C. Basic Financial Statement Presentation (Continued)

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

Separate Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the District-wide financial statements. All individual governmental funds are reported in separate columns in the fund financial statements.

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

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory "tax shift" described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

D. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

1. Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and GAAP. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is used for revenues other than property taxes.

2. Recording of Expenditures

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

**Description of Funds**

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

*Major Governmental Funds*

General Fund

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

Food Service Special Revenue Fund

The Food Service Fund is used to account for food service revenues and expenditures. Revenues for the Food Service Fund are generated from user fees, federal reimbursements and state aids.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

D. Measurement Focus and Basis of Accounting (Continued)

Community Service Special Revenue Fund

The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-6 extended day programs or other similar services. Revenues for the Community Service Fund are generated primarily from user fees, local property taxes and state credits.

Debt Service Fund

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

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources restricted, committed, or assigned to be used for the acquisition or construction of major capital facilities. The fund was established for building construction activity authorized by specific voter-approved bond issues.

*Fiduciary Fund*

Custodial Fund

The Custodial Fund is used to report fiduciary activities that are not required to be reported in pension or OPEB trust funds, investment trust funds, or private purpose trust funds.

E. Budgeting

Budgets presented in this report for comparison to actual amounts are presented in accordance with GAAP. Each June, the Board of Education adopts an annual budget for the following fiscal year for the General, Food Service, and Community Service. The approved budget is published in summary form in the District's legal newspaper by November 30 of each year. Reported budgeted amounts represent the amended budget as adopted by the Board of Education. Legal budgetary control is at the fund level.

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

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

E. Budgeting (Continued)

Budgeted amounts include interim budget amendments that increased and decreased revenue and expenditure budgets as follows:

<u>Revenues</u>	<u>Original Budget</u>	<u>Amendments</u>	<u>Amended Budget</u>
General Fund	\$ 13,071,718	\$ 536,387	\$ 13,608,105
Special Revenue Funds			
Food Service Fund	560,500	(59,804)	500,696
Community Service Fund	390,354	(11,921)	378,433
 <u>Expenditures</u>			
General Fund	14,217,727	54,841	14,272,568
Special Revenue Funds			
Food Service Fund	575,961	(42,323)	533,638
Community Service Fund	390,314	27,012	417,326

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

At the end of each fiscal year, if the General Fund has a net unreserved deficit fund balance, calculated in accordance with the uniform financial accounting and reporting standards for Minnesota school districts which excludes certain reserves specified in Minnesota Statutes, exceeding 2.5% of expenditures, a condition referred to as "statutory operating debt" exists. That debt requires retirement through accumulation of subsequent operating surpluses in accordance with a "special operating plan" approved by the commissioner of the Department of Education.

F. Cash and Investments

Cash balances from all funds are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

G. Accounts Receivable

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

H. Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

I. Property Taxes

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

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as deferred inflow of resources (property taxes levied for subsequent year).

The majority of District revenue in the General and Special Revenue Funds is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift." In the Debt Service Fund, all property taxes collected in a calendar year are recorded as revenue in the fiscal year which begins July 1 of that calendar year.

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's 2000 pay 2001 operating referendum levy (frozen at \$75,328) advance recognized as revenue each year with no corresponding state aid adjustment. Certain other portions of the District's 2020 Pay 2021 levy, normally revenue for the 2021-22 fiscal year, are also advance recognized as June 30, 2021, as required by state statute to match revenue with the same fiscal year as the related expenditures.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is unavailable because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

I. Property Taxes (Continued)

Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2021, are included in the Property Taxes Levied for Subsequent Year account to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

J. Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the District-wide financial statement, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are generally sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 20 years for equipment.

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

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

K. Deferred Outflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period. The District will not recognize the related outflow until a future event occurs.

L. Long-Term Obligations

In the District-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bond payables are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period they are incurred.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

L. Long-Term Obligations (Continued)

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

M. Accrued Employee Benefits

Sick Pay

Employees are allowed to accrue and accumulate sick leave days in varying amounts in accordance with contractual agreements. Sick leave days do not vest, and accordingly, employees can be paid sick leave only when sick. Employees are not compensated for unused sick leave upon termination of employment, except in the calculation of severance as discussed below.

Vacation Pay

Certified staff do not receive paid vacations but rather have paid personal days in accordance with their contract. Noncertified and administrative employees are allowed vacation in varying amounts. In the event of termination, an employee is reimbursed for any unused accumulated leave. Vacation pay is charged to operations when taken by the employees of the District. Outstanding vacation pay is recorded as a liability in the district-wide financial statements.

Severance Pay

The District pays severance pay to retiring employees based upon years of service and accumulated sick leave. Upon notice of retirement, the amount of severance pay is determined in accordance with the contractual agreement and paid to the employee's Health Care Savings Plan as administered by the Minnesota Retirement System. This is a pay as you go system and there is no further District severance liability for the retired employee. Severance is not granted to an employee who is discharged by the District. A severance payable is included in the district-wide financial statements as a long-term liability. The payable is estimated using present values for those retired employees with amounts outstanding at June 30, 2021. The total cost of severance paid in fiscal year ended June 30, 2021 for all retirement groups was \$21,864.

OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

N. Deferred Inflows of Resources

In addition to liabilities, the financial statements report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow or resources (revenue) until that time.

O. Pensions

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

P. Unearned Revenue

Unearned revenues are those in which resources are received by the District before it has a legal claim to them. The District has reported unearned revenues for the unearned grant revenue, charges for services, and school lunch deposits.

Q. Fund Balance

In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance are related to prepaid items and inventories. Restricted funds are constrained by outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Education. The Board of Education passed a resolution authorizing the Director of Business Services to assign fund balances and its intended uses. Unassigned fund balances are considered the remaining amounts. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned fund balance.

When the combined total of the General Fund committed, assigned and unassigned fund balance falls below two to three months of operating expenditures, the District shall initiate measures to either generate additional revenues or reduce expenditures through budget reduction, or a combination of both.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

R. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in the District-wide and Fiduciary Fund financial statements. Net investment in capital assets consists of capital assets, net of accumulation depreciation, reduced by the outstanding balance (less any unspent bond proceeds) of any debt used to build or acquire the capital assets. Net position is reported as restricted in the District-wide financial statement when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws or regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, it is the District's policy to use restricted first, then unrestricted net position.

**NOTE 2 STEWARDSHIP AND ACCOUNTABILITY**

A. Expenditures exceeded budgeted amounts in the following fund:

	Budget	Expenditures	Excess
Special Revenue Funds			
Community Service Fund	\$ 417,326	\$ 443,245	\$ 25,919

The overage above was considered by District management to be the result of necessary expenditures critical to operations.

**NOTE 3 DEPOSITS AND INVESTMENTS**

A. Deposits

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

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DEPOSITS AND INVESTMENTS**

A. Deposits (Continued)

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the School District’s deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits. Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated “A” or better; revenue obligations of a state or local government rated “AA” or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

The District’s deposits in banks at June 30, 2021 were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

B. Investments

The District may invest idle funds as authorized by Minnesota Statutes Chapter 118A as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies.
- Shares of investment companies registered under the Investment Act of 1940 and received the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less.
- General obligations rated “A” or better; revenue obligations rated “AA” or better.
- General obligations of the Minnesota Housing Finance Agency rate “A” or better.
- Bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System.
- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by a least two nationally recognized rating agencies and maturing in 270 days or less.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DEPOSITS AND INVESTMENTS**

B. Investments (Continued)

- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories and repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

At June 30, 2021, the District had the following investments:

	<u>Amount</u>
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	\$ 44,075
MN Trust Investment Share	<u>1,699,179</u>
Total Investments	<u><u>\$ 1,743,254</u></u>

MN Trust is an external investment pool (Pool). The Pool is regulated by Minnesota statutes and is not registered with the Securities and Exchange Commission (SEC) as an investment company. The MN Trust Investment Series and Term Series is managed to maintain a dollar-weighted average portfolio maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool elects to measure its investments at amortized cost in accordance with accounting statements issued by the Governmental Accounting Standards Board. The MN Trust Term Series withdrawals requires a seven-day notice of redemption and would likely carry a penalty. The MN Trust Investment Series withdrawals may only be made on the third Wednesday of each month upon advance written notice, with no penalties assessed.

The Minnesota School District Liquid Asset Fund Plus (MSDLAF+) is an external investment pool (Pool). The Pool is regulated by Minnesota statutes and is not registered with the Securities and Exchange Commission (SEC) as an investment company. MSDLAF+ MAX Class is managed to maintain a dollar-weighted average portfolio maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool elects to measure its investments at amortized cost in accordance with accounting statements issued by the Governmental Accounting Standards Board. The MAX Class may not be redeemed for at least 14 days and a 24-hour hold is place options prior to 14 days may be subject to penalty.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

B. Investments (Continued)

Credit Risk – Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District’s policy is that the obligations at the time of purchase must be rated at the highest classification by at least two of the four standard rating services. The following chart summarizes year-end ratings for the District’s investments as rated by Moody’s Investors Service:

<u>Type</u>	<u>Credit Quality Rating</u>	<u>12 Months or Less</u>
MSDLAF+	AAAm	\$ 44,075
MN Trust Investment Shares	AAAm	1,699,179
Total		<u>\$ 1,743,254</u>

The District’s deposits (\$2,952,927) and investments (\$1,743,254) are presented in the financial statements as follows:

Cash and Investments - Statement of Net Position	\$ 4,637,184
Cash and Investments - Custodial Fund (Deposits)	58,997
Total Cash and Investments	<u>\$ 4,696,181</u>

C. Fair Value Measurements

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

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

C. Fair Value Measurements (Continued)

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

*Level 1* – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities. The inputs include those traded on an active exchange, such as the New York Stock Exchange, as well as U.S. Treasury and other U.S. government and agency mortgage-backed securities that are traded by dealers or brokers in active over-the-counter markets.

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

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

The District does not have any assets measured at fair value as of June 30, 2021.

**NOTE 4 CAPITAL ASSETS**

Capital asset activity was as follows for the year ended June 30, 2021:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 139,985	\$ -	\$ -	\$ 139,985
Construction-in-Progress	1,069,046	1,936,918	(2,868,631)	137,333
Total Capital Assets, Not Being Depreciated	1,209,031	1,936,918	(2,868,631)	277,318
Capital Assets, Being Depreciated				
Land Improvements	2,084,358	53,330	-	2,137,688
Buildings and Improvements	16,924,985	2,971,658	-	19,896,643
Equipment	3,478,805	329,327	(212,163)	3,595,969
Total Capital Assets, Being Depreciated	22,488,148	3,354,315	(212,163)	25,630,300
Accumulated Depreciation for				
Land Improvements	(1,347,664)	(56,823)	-	(1,404,487)
Buildings and Improvements	(9,708,293)	(533,500)	-	(10,241,793)
Equipment	(2,703,706)	(199,926)	212,163	(2,691,469)
Total Accumulated Depreciation	(13,759,663)	(790,249)	212,163	(14,337,749)
Total Capital Assets, Being Depreciated,	8,728,485	2,564,066	-	11,292,551
Governmental Activities Capital Assets, Net	<u>\$ 9,937,516</u>	<u>\$ 4,500,984</u>	<u>\$ (2,868,631)</u>	<u>\$ 11,569,869</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 4 CAPITAL ASSETS (CONTINUED)**

Depreciation expense, which includes capital lease amortization, was charged to functions of the District as follows:

Administration	\$ 7,418
District Support Services	12,600
Regular Instruction	323,508
Special Education Instruction	888
Instructional Support Services	646
Pupil Support Services	123,925
Sites and Buildings	272,958
Unallocated	48,306
Total Depreciation Expense, Governmental Activities	<u>\$ 790,249</u>

**NOTE 5 LONG-TERM LIABILITIES**

**A. Components of General Long-Term Debt**

<u>Description of Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Issue</u>	<u>Maturity</u>	<u>Outstanding</u>
School Building Bond Series 2018A	2/1/2018	2.00 - 4.00%	1,550,000	2/1/2028	\$ 1,260,000
Alternative Facilities Refunding Bond Series 2020A	6/11/2020	2.00 - 4.00%	850,000	2/1/2030	720,000
Alternative Facilities Maintenance Bonds, Series 2020A	6/11/2020	2.00 - 4.00%	2,080,000	2/1/2030	<u>2,080,000</u>
Total General Obligation Bonds					4,060,000
Capital Lease Payable					
Copier	08/22/17	11.52%	\$ 34,932	7/22/2022	9,933
Severance Benefits Payable					234,860
Total Long-Term Liabilities					<u>\$ 4,304,793</u>

**B. Minimum Debt Payments**

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

<u>Year Ending June 30,</u>	<u>General Obligation Bonds Payable</u>		<u>Capital Leases Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 390,000	\$ 134,850	\$ 8,430	\$ 734
2023	410,000	118,150	1,503	23
2024	425,000	100,500	-	-
2025	445,000	82,250	-	-
2026	465,000	63,100	-	-
2027-2031	1,925,000	114,800	-	-
Total	<u>\$ 4,060,000</u>	<u>\$ 613,650</u>	<u>\$ 9,933</u>	<u>\$ 757</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

C. Description of Long-Term Debt

1. General Obligation Building Bonds

On February 1, 2018, the District issued \$1,550,000 General Obligation Building Bonds, Series 2018A. Annual installments of \$90,000 to \$320,000 are due through February 1, 2028 with interest rates of 2.00% to 4.00%.

2. General Obligation Alternative Facilities Refunding and Facilities Maintenance Bonds

On June 11, 2020, the District issued \$2,930,000 General Obligation Alternative Facilities Refunding and Facilities Maintenance Bonds, Series 2020A with interest rates ranging from 2% to 4%. The bonds are comprised of three parts:

- a. Health & Safety Portion of \$1,820,000 due in annual installments beginning February 1, 2021 through February 1, 2030.
- b. Deferred Maintenance portion of \$260,000 due in annual installments beginning February 1, 2021 through February 1, 2028.
- c. Refund Series of \$850,000 which refunds the 2010A General Obligation School Building Bonds due in annual installments beginning February 1, 2021 through February 1, 2026.

Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies are dedicated for the retirement of these bonds. Deferred future years' tax levies available to retire bond principal and interest payable at June 30, 2021 are approximately \$4,910,000. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota Statutes.

3. Capital Lease Obligations

Equipment-

On August 22, 2017, the District entered into a five-year capital lease arrangement for two copiers. The total lease was \$34,878. The capital assets relating to the lease has a cost of \$34,878 and accumulated depreciation of \$26,023 as of June 30, 2021.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

D. Changes in Long-Term Debt

	June 30, 2020	Net Additions	Retirements	June 30, 2021	Due Within One Year
General Obligation Bonds	\$ 5,185,000	\$ -	\$ 1,125,000	\$ 4,060,000	\$ 390,000
Net Bond Premiums (Discount)	387,996	-	32,136	355,860	-
Capital Leases	17,433	-	7,500	9,933	8,430
Subtotal	5,590,429	-	1,164,636	4,425,793	398,430
Severance Benefits Payable	208,326	63,100	36,566	234,860	69,949
Total	<u>\$ 5,798,755</u>	<u>\$ 63,100</u>	<u>\$ 1,201,202</u>	<u>\$ 4,660,653</u>	<u>\$ 468,379</u>

**NOTE 6 RESTRICTED FUND BALANCES**

A. Restricted for Student Activities

Represents available resources to be used for extracurricular activity funds raised by students.

B. Restricted for Operating Capital

Represents tax levies and state aid in the General Fund to be used for purchase of equipment and facilities.

C. Restricted for Safe Schools Crime Levy

Restriction for Safe Schools – crime represents available resources to be used only to provide for safe schools – crime projects.

D. Restricted for Basic Skills

Represents resources to be used for basic skills activities according to state statute.

E. Restricted for Basic Skills Ext Time

Represents resources to be used for extended time activities according to state statute.

F. Restricted for Staff Development

Represents cumulative unspent staff development dollars.

G. Restricted for Medical Assistance

Represents resources available to be used for medical assistance expenditures.

H. Restricted for Long-Term Facility Maintenance (LTFM)

Represents available resources to be used for LTFM capital projects in accordance with the 10-year plan.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 6 RESTRICTED FUND BALANCES (CONTINUED)**

I. Restricted for Community Education

Represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood family education, and extended day programs.

J. Restricted for Early Childhood and Family Education

Represents the resources available to provide for services for Early Childhood Family Education programming.

K. Restricted for School Readiness

Represents the resources available to provide for School Readiness Program.

L. Restricted for Adult Basic Education

Represents the resources available to provide for Adult Basic Education Programs.

M. Restricted for Other Purposes

Restricted for other purposes represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. See break out below:

Other Restricted	
Food Service	\$ 61,884
Community Service	35,176
Debt Service	58,901
Total Other Restricted	\$ 155,961

**NOTE 7 COMMITTED FUND BALANCES**

Other Committed

Represents amounts constrained for a specific purpose by the district using the highest level of decision-making authority (generally the Board of Education). It requires action by the same group to remove or change the constraints placed on the resources. The General Fund Committed Fund Balance of \$15,137 is for the Bronco Hall of Fame.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
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**NOTE 8 ASSIGNED FUND BALANCES**

Assigned for Other Purposes

Represents amounts constrained by the District's intent to be used for a specific purpose but are not restricted or committed. The Board of Education has delegated the authority to assign amounts to be used for specific purposes.

See detailed break out of General Fund Assigned Fund Balances below:

Other Assigned	
Assigned Donations	\$ 5,238
3rd Grade Field Trip Funds	157
4th Grade Field Trip Funds	1
5th Grade Field Trip Funds	2,884
6th Grade Field Trip Funds	6,499
All Class Reunion	4,501
Falls Education Foundation	
Donation	10,055
FHS PBIS	11,029
Project Read	1,302
Purple Pride	4,389
PIE Projects	2,701
FES Miscellaneous Donations	2,635
FHS Miscellaneous Donations	2,312
Science Trip	215
NW Student Group	674
Track Projects	3,500
Volleyball Projects	132
Baseball Projects	560
Boys Hockey Projects	8,473
Technology	300,000
Arena Advertising	56,927
Arena Projects	2,341
Pool Projects	276
Journalism	50
Cross Country Ski Project	1,622
Weight Room	1,379
Football Projects	278
FES Library	624
Total Other Assigned	<u>\$ 430,754</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS**

A. Plan Description

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

1. General Employees Retirement Plan

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

2. Teachers Retirement Fund (TRA)

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

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

B. Benefits Provided

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

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**NOTE 9 PENSION PLANS (CONTINUED)**

B. Benefits Provided (Continued)

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants.

1. General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

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

2. TRA Benefits

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

B. Benefits Provided (Continued)

2. TRA Benefits (Continued)

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

*Tier 1 Benefits*

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

With these provisions:

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

or

*Tier II Benefits*

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

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

B. Benefits Provided (Continued)

2. TRA Benefits (Continued)

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

C. Contributions

1. General Employees Fund Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2021 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2021, were \$186,946. The District's contributions were equal to the required contributions as set by state statute.

Per Minnesota Statutes, Chapter 354 rates for the fiscal year for coordinated were 7.50% for the employee and 8.13% for the employer. Basic rates were 11.00% for the employee and 12.13% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2021, were \$448,425. The District's contributions were equal to the required contributions for each year as set by state statute.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

D. Pension Costs

1. General Employees Plan Pension Costs

On June 30, 2021, the District reported a liability of \$1,966,510 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled \$60,620. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0328% at the end of the measurement period and 0.0325% for the beginning of the period.

<u>Description</u>	<u>Amount</u>
District's Proportionate Share of the TRA Net Pension Liability	\$ 1,966,510
State's Proportionate Share of TRA's Net Pension Liability Associated with the District	<u>60,620</u>
Total	<u><u>\$ 2,027,130</u></u>

For the year ended June 30, 2021, the District recognized pension expense of \$60,024 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized \$5,276 as grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual \$16 million contribution.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

D. Pension Costs (Continued)

1. General Employees Plan Pension Costs (Continued)

On June 30, 2021, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 17,930	\$ 7,440
Changes in Actuarial Assumptions	-	72,906
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	33,973	-
Changes in Proportion	14,333	39,600
District Contributions Subsequent to the Measurement Date	186,946	-
Total	<u>\$ 253,182</u>	<u>\$ 119,946</u>

The \$186,946 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30.</u>	<u>Pension Expenses Amount</u>
2022	\$ (136,993)
2023	(6,394)
2024	42,166
2025	47,511

2. TRA Pension Costs

At June 30, 2021 the District reported a liability of \$6,774,919 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District.

The District's proportionate share was 0.0917% at the end of the measurement period and 0.0890% at the beginning of the period.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

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

<u>Description</u>	<u>Amount</u>
District's Proportionate Share of the TRA Net Pension Liability	\$ 6,774,919
State's Proportionate Share of TRA's Net Pension Liability Associated with the District	567,845
Total	<u>\$ 7,342,764</u>

For the year ended June 30, 2021, the District recognized pension expense of \$968,568. It also recognized \$52,010 as pension expense and grant revenue for the support provided by direct aid.

At June 30, 2021, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 135,864	\$ 102,681
Changes in Actuarial Assumptions	2,430,846	5,687,392
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	104,902	-
Changes in Proportion	228,340	219,767
District Contributions Subsequent to the Measurement Date	448,425	-
Total	<u>\$ 3,348,377</u>	<u>\$ 6,009,840</u>

\$448,425 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

<u>Year Ending June 30,</u>	<u>Pension Expenses Amount</u>
2022	\$ 95,338
2023	(2,075,496)
2024	(1,379,730)
2025	176,140
2026	73,860

The District's total pension expense for all plans for the year ended June 30, 2021 was \$1,085,878.

E. Actuarial Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>PERA</u>	<u>TRA</u>
Inflation	2.25%	2.50%
Salary Growth	3.00%	2.85% for 9 years and 3.25%, thereafter
Investment Rate of Return	7.50%	7.50%

PERA salary increases were based on a service-related table. PERA mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on Pub-2010 General Employee Mortality table for the General Employees Plan. PERA cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan.

TRA pre-retirement mortality rates were based on the RP-2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale. Postretirement mortality rates were based on the RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale. Post-disability mortality rates were based on the RP-2014 disables retiree mortality table, without adjustment. TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

E. Actuarial Assumptions (Continued)

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

The following changes in actuarial assumptions and plan provisions occurred in 2020:

**General Employees Fund**

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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NOTES TO FINANCIAL STATEMENTS  
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**NOTE 9 PENSION PLANS (CONTINUED)**

E. Actuarial Assumptions (Continued)

**TRA**

Changes in Actuarial Assumptions:

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Stocks	35.5 %	5.10 %
International Stocks	17.5	5.30
Bonds (Fixed Income)	20.0	0.75
Alternative Assets (Private Markets)	25.0	5.90
Cash	2.0	-
Totals	100.0 %	

F. Discount Rate

The discount rate used to measure the PERA General Employees Plan pension liability in 2020 was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at rates set in Minnesota statutes. Based on that assumption, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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JUNE 30, 2021**

**NOTE 9 PENSION PLANS (CONTINUED)**

F. Discount Rate (Continued)

The discount rate used to measure the TRA pension liability was 7.5%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2020 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

G. Pension Liability Sensitivity

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

<u>Description</u>	<u>One Percent Decrease</u>	<u>Current Discount Rate</u>	<u>One Percent Increase in Discount Rate</u>
<u>General Employees Plan Discount Rate</u>	6.50%	7.50%	8.50%
District's Proportionate Share of the General Employees Plan Net Pension Liability	\$ 3,151,633	\$ 1,966,510	\$ 988,878
 <u>TRA Discount Rate</u>	 6.50%	 7.50%	 8.50%
District's Proportionate Share of the TRA Net Pension Liability	 \$ 10,372,329	 \$ 6,774,919	 \$ 3,810,835

H. Pension Plan Fiduciary Net Position

Detailed information about General Employees Plan's fiduciary's net position is available in a separately issued PERA financial report. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

Detailed information about TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at [www.MinnesotaTRA.org](http://www.MinnesotaTRA.org); by writing to TRA at 60 Empire Drive #400, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-2409 or 1-800-657-3669.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
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JUNE 30, 2021**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFIT PLAN**

A. Plan Description

The District operates a single-employer retiree benefit plan (the Plan) that provides health and dental insurance to eligible employees and their spouses through the District's health insurance plan. There are 151 active participants, 8 retired participants, and 2 spouses receiving payments. Benefit and eligibility provisions are established through negotiations between the District and various unions representing District employees and are renegotiated each two-year bargaining period. The Plan does not issue a publicly available financial report.

B. Funding Policy

The District does not have assets designated to pay for OPEB related costs. Contribution requirements are negotiated between the District and union representatives. The eligibility for, amount of, duration of, and District's contribution to the cost of the benefits provided varies by contract and date of retirement. The District is funding this liability on a pay-as-you-go basis. For fiscal year 2021, the District contributed \$66,075 to the plan.

C. Actuarial Methods and Assumptions

The District's OPEB liability was measured as of July 1, 2020, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2020.

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	Service graded table
	6.50% Decreasing to
	5.0% Over 6 Years then
	4.00% over 48 years
Health Care Trend Rates	

Mortality Rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2019 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2020.

The discount rate used to measure the total OPEB liability was 2.4%. The discount rate is based on the estimated yield of 20-Year Municipal Bond Yield.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)**

C. Actuarial Methods and Assumptions (Continued)

Since the most recent valuation, the following assumption changes have been made:

- The health care trend rates, mortality tables, and salary increase rates were updated.
- The discount rate was changed from 3.10% to 2.40%.

Since the most recent valuation, the following plan change was made for the measurement date July 1, 2020:

- The maximum retirement benefit for Teachers increased from \$16,500 to \$17,500.
- A GASB 75 subsidy of 75% of the difference between an employee's step/lane annual wage and the one to two years step/lane annual wage or \$5,000, whichever is greater, payable as a lump sum to a Health Care Savings plan was added for Principals who retire prior to July 1, 2021. Like the Teachers' subsidy, we have assumed this benefit will be extended so it was valued as part of the substantive plan.

D. Changes in the OPEB Liability

	Total OPEB Liability
Balances - June 30, 2020	\$ 1,176,026
Changes for the Year:	
Service Cost	86,784
Interest	38,142
Net Investment Income	-
Change of Assumptions	(10,852)
Plan Changes	17,395
Difference between Expected and Actual Experience	37,658
Benefit Payments	(65,334)
Administrative Expense	-
Net Changes	103,793
Balances - June 30, 2021	\$ 1,279,819

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

	One Percent Decrease (1.4%)	Discount Rate (2.4%)	One Percent Increase (3.4%)
OPEB Liability	\$ 1,354,480	\$ 1,279,819	\$ 1,206,365

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INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)**

D. Changes in the OPEB Liability (Continued)

The following presents the OPEB liability of the District, as well as what the District's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.5% decreasing to 4.0% over five years) or 1% higher (7.5% decreasing to 6.0% over five years) than the current healthcare cost trend rates:

	One Percent Decrease (5.50% decreasing to 4.0% then 3.00%)	Current Trend Rates (6.50% decreasing to 5.0% then 4.00%)	One Percent Increase (7.50% decreasing to 6.0% then 5.00%)
Medical Trend Rate	<u>3.00%</u>	<u>4.00%</u>	<u>5.00%</u>
OPEB Liability	<u>\$ 1,182,535</u>	<u>\$ 1,279,819</u>	<u>\$ 1,394,341</u>

At June 30, 2021, the District reported its proportionate share of the OPEB's deferred outflow of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Liability	\$ 33,473	\$ 27,360
Change of Assumptions	24,706	23,745
District Contributions Subsequent to the Measurement Date	66,075	-
Total	<u>\$ 124,254</u>	<u>\$ 51,105</u>

\$66,705 reported as deferred outflows of resources related to OPEB resulting from District contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30</u>	<u>OPEB Expense</u>
2022	\$ (7,767)
2023	(7,767)
2024	(6,398)
2025	6,509
2026	6,509
Thereafter	15,988

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
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**NOTE 11 COMMITMENTS AND CONTINGENCIES**

A. Federal and State Programs

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

B. Construction Commitments

As of June 30, 2021, the District had outstanding commitments with various vendors in the amount of \$80,979. These commitments are related to the High School fire alarm replacement project.

**NOTE 12 RISK MANAGEMENT**

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

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. In addition, there have been no settlements in excess of the District's insurance coverage in any of the prior three years.

**NOTE 13 DEFINED CONTRIBUTION PLAN**

The District provides eligible employees future retirement benefits through the District's 403(b) Plan (the Plan). Employees of the District are eligible to participate in the Plan commencing on the date of their employment. Eligible employees may elect to have a percentage of their pay contributed to the Plan. Some employees are eligible to receive a District match of employee contributions up to the qualifying amounts set forth in their respective collective bargaining agreements. Contributions are invested in tax-deferred annuities selected and owned by Plan participants. The District contributions for the year ended June 30, 2021 was \$111,628.

**REQUIRED SUPPLEMENTARY INFORMATION**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB LIABILITY AND RELATED RATIOS  
LAST TEN MEASUREMENT DATES**

Measurement Date	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Total OPEB Liability</b>				
Service Cost	\$ 86,784	\$ 67,310	\$ 36,922	\$ 39,674
Interest	38,142	23,813	23,553	20,525
Changes of Assumptions	(10,852)	31,766	(6,833)	(26,751)
Plan Changes	17,395	463,000	44,423	-
Differences between Expected and Actual Experience	37,658	-	(54,720)	-
Benefit Payments	<u>(65,334)</u>	<u>(45,442)</u>	<u>(64,348)</u>	<u>(80,209)</u>
<b>Net Change in Total OPEB Liability</b>	103,793	540,447	(21,003)	(46,761)
<b>Total OPEB Liability - Beginning</b>	<u>1,176,026</u>	<u>635,579</u>	<u>656,582</u>	<u>703,343</u>
<b>Total OPEB Liability - Ending (a)</b>	<u><u>\$ 1,279,819</u></u>	<u><u>\$ 1,176,026</u></u>	<u><u>\$ 635,579</u></u>	<u><u>\$ 656,582</u></u>
Covered-employee Payroll	7,297,198	6,722,869	6,527,057	\$ 6,719,428
District's OPEB Liability as a Percentage of Covered Payroll	17.54%	17.49%	9.74%	9.77%

Note: The District implemented GASB Statement No. 75 in fiscal year 2017, and the above table will be expanded to ten years of information as the information becomes available.

See accompanying Notes to Required Supplementary Information.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
LAST TEN MEASUREMENT DATES**

	Measurement Date June 30, 2020	Measurement Date June 30, 2019	Measurement Date June 30, 2018	Measurement Date June 30, 2017	Measurement Date June 30, 2016	Measurement Date June 30, 2015	Measurement Date June 30, 2014
<b>General Employees Plan</b>							
District's Proportion of the Net Pension Liability	0.0328%	0.0325%	0.0331%	0.0344%	0.0339%	0.0369%	0.0412%
District's Proportionate Share of the Net Pension Liability	\$ 1,966,510	\$ 1,796,852	\$ 1,836,252	\$ 2,196,073	\$ 2,752,512	\$ 1,912,350	\$ 1,935,370
State's Proportionate Share of the Net Pension Liability Associated with District	60,620	55,831	60,257	27,653	35,904	-	-
Total of District's and State's Proportionate Share of the Net Pension Liability	\$ 2,027,130	\$ 1,852,683	\$ 1,896,509	\$ 2,223,726	\$ 2,788,416	\$ 1,912,350	\$ 1,935,370
District's Covered Payroll	\$ 2,346,987	\$ 2,309,320	\$ 2,226,093	\$ 2,233,053	\$ 2,105,213	\$ 2,167,266	\$ 2,165,437
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	83.79%	77.81%	82.49%	98.34%	130.75%	88.24%	89.38%
Plan Fiduciary Net Position as a Percentage of the total Pension Liability	79.10%	80.23%	79.53%	75.90%	68.91%	78.20%	78.75%
<b>TRA</b>							
District's Proportion of the Net Pension Liability	0.0917%	0.0890%	0.0904%	0.0909%	0.0940%	0.0949%	0.102%
District's Proportionate Share of the Net Pension Liability	\$ 6,774,919	\$ 5,672,879	\$ 5,678,239	\$ 18,145,289	\$ 22,421,243	\$ 5,870,504	\$ 4,677,047
State's Proportionate Share of the Net Pension Liability Associated with District	567,845	502,032	533,486	1,754,275	2,249,743	719,800	328,902
Total of District's and State's Proportionate Share of the Net Pension Liability	\$ 7,342,764	\$ 6,174,911	\$ 6,211,725	\$ 19,899,564	\$ 24,670,986	\$ 6,590,304	\$ 5,005,949
District's Covered Payroll	\$ 5,327,336	\$ 5,017,419	\$ 4,994,747	\$ 5,142,693	\$ 4,892,093	\$ 4,817,481	\$ 4,631,978
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	127.17%	113.06%	113.68%	352.84%	458.32%	121.86%	100.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.48%	78.21%	78.07%	51.57%	44.88%	76.77%	81.50%

Note: Information is presented prospectively and an accumulation of ten years will be provided.

See accompanying Notes to Required Supplementary Information.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
LAST TEN FISCAL YEARS**

	2021	2020	2019	2018	2017	2016	2015
<b>General Employees Plan</b>							
Contractually Required Contribution	\$ 186,946	\$ 176,024	\$ 173,199	\$ 166,957	\$ 167,479	\$ 157,891	\$ 160,096
Contributions in Relation to the Contractually Required Contribution	(186,946)	(176,024)	(173,199)	(166,957)	(167,479)	(157,891)	(160,096)
Contribution Deficiency (Excess)	<u>\$ -</u>						
District's Covered Payroll	\$ 2,492,613	\$ 2,346,987	\$ 2,309,320	\$ 2,226,093	\$ 2,233,053	\$ 2,105,213	\$ 2,167,266
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.39%
<b>TRA</b>							
Contractually Required Contribution	\$ 448,425	\$ 421,925	\$ 386,843	\$ 374,606	\$ 385,702	\$ 366,907	\$ 361,311
Contributions in Relation to the Contractually Required Contribution	(448,425)	(421,925)	(386,843)	(374,606)	(385,702)	(366,907)	(361,311)
Contribution Deficiency (Excess)	<u>\$ -</u>						
District's Covered Payroll	\$ 5,515,683	\$ 5,327,336	\$ 5,017,419	\$ 4,994,747	\$ 5,142,693	\$ 4,892,093	\$ 4,817,481
Contributions as a Percentage of Covered Payroll	8.13%	7.92%	7.71%	7.50%	7.50%	7.50%	7.50%

Note: Information is presented prospectively and an accumulation of ten years will be provided.

See accompanying Notes to Required Supplementary Information.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 1 LEGAL COMPLIANCE – BUDGETS**

The budget and the actual amounts are both prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

In the following fund, expenditures exceeded the appropriations during the year ended June 30, 2021:

	Budget	Expenditures	Excess
Special Revenue Funds			
Community Service Fund	\$ 417,326	\$ 443,245	\$ 25,919

The overage above was considered by District management to be the result of necessary expenditures critical to operations.

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS**

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

**2020**

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for health annuitants and employees was changed from the RP-2014 to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

**2020 (Continued)**

Changes in Actuarial Assumptions (Continued)

- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**2019**

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

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

**2018**

Changes in Actuarial Assumption

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

**2018 (Continued)**

Changes in Plan Provisions (Continued)

- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50% beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

**2017**

Changes in Actuarial Assumption

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5 % per year thereafter.

Changes in Plan Provisions

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

**2016**

Changes in Actuarial Assumptions

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

Changes in Actuarial Plan Provisions

- There have been no changes since the prior valuation.

**2015**

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increase the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

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

**2020**

Changes in Actuarial Assumptions

- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back 5 years and female rates set back 7 years.
- Generational projection uses the MP-2015 scale. Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

**2020 (Continued)**

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**2019**

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**2018**

Changes in Actuarial Assumptions

- The investment return assumption was changed from 8.5% to 7.5%.
- The price inflation assumption was lowered from 3.0% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The wage inflation assumption (above price inflation) was reduced from 0.75% to 0.35% for the next 10 years, and 0.75% thereafter.
- The total salary increase assumption was adjusted by the wage inflation change.
- The amortization date for the funding of the Unfunded Actuarial Accrual Liability (UAAL) was reset to June 30, 2048 (30 years).
- The mechanism in the law that provided the TRA Board with some authority is set contribution rates was eliminated.

Changes in Plan Provisions

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

**2018 (Continued)**

Changes in Plan Provisions (Continued)

- Augmentation on deferred benefits will be reduced to 0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next four years, (7.92% in 2019, 8.13% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

**2017**

Changes in Actuarial Assumptions

- The cost-of-living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the nonvested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The COLA was not assumed to increase to 2.5%, but remain at 2.0% for all future years.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for 10 years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

**2016**

Changes in Actuarial Assumptions

- The cost-of-living adjustment was not assumed to increase (it remained at 2.0% for all future years).
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes at some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back six years, and female rates set back five years. Generational projection uses the MP-2015 scale.
- The post-retirement mortality assumption was changed to the RP-2014 white collar annuitant table, male rates set back 3 years and female rates set back 3 years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
- The post-disability mortality assumption was changed to the RP-2014 disabled retiree mortality table, without adjustments.
- Separate retirement assumptions for members hired before or after July 1, 1989 were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional forms of payment at retirement were made.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**2015**

Changes in Actuarial Assumptions

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

**2015 (Continued)**

Changes in Plan Provisions

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

**2014**

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

**NOTE 3 CHANGES IN SIGNIFICANT OTHER POSTEMPLOYMENT BENEFIT PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS**

The following assumption change was made for the measurement date July 1, 2020:

- The health care trend rates, mortality tables, and salary increase rates were updated.
- The discount rate was changed from 3.10% to 2.40%.

The following plan change was made for the measurement date July 1, 2020:

- The maximum retirement benefit for teachers increased from \$16,500 to \$17,500.
- A GASB 75 subsidy of 75% of the difference between an employee's step/lane annual wage and the 1-2 years step/lane annual wage or \$5,000, whichever is greater, payable as a lump sum to a Health Care Savings plan was added for principals who retire prior to July 1, 2021. Like the teachers' subsidy, we have assumed this benefit will be extended so it was valued as part of the substantive plan.

The following assumption change was made for the measurement date July 1, 2019:

- The discount rate was changed from 3.5% to 3.1%.

The following plan change was made for the measurement date July 1, 2019:

- The Early Retirement Incentive of 50% of the difference between an employee's step/lane annual wage and the BA-1 step/lane annual wage, payable as a lump sum to a Health Care Savings Plan, was added to the substantive plan for all eligible Teachers.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**NOTE 3 CHANGES IN SIGNIFICANT OTHER POSTEMPLOYMENT BENEFIT PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

The following assumption changes were made for the measurement date July 1, 2018:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale with varying setbacks to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The retirement tables for all employees and withdrawal tables for Non-Teachers only were updated.
- The discount rate was changed from 3.56% to 3.50%.
- The inflation rate was changed from 2.75% to 2.50%.
- The salary scale was changed from service graded rates which differed for Teachers and Non-Teachers to 3.00% for all active employees.
- The percentage of future retired Teachers, At Will employees, and all Administrators who are assumed to continue on one of the District's medical plans postemployment was reduced from 75% to 70%.
- The percentage of future spouses who are assumed to continue on one of the District's medical plans postemployment was increased from 0% to 15%.
- Post-age 65 retirees as of the valuation date who are eligible for Medicare are assumed to have no implicit rate liability. Previously, a liability was valued for 50% of these post-age 65 retirees for life.
- These assumption changes decreased the liability (\$6,833).

The following plan change was made for the measurement date July 1, 2018:

- An Early Retirement Incentive of 50% of the difference between an employee's step/lane annual wage and the BA-1 step/lane annual wage, payable as a lump sum to a Health Care Savings Plan, was elected by one Teacher who retired during June 2018 and one Teacher who retired during June 2019. This plan change, along with the increase in implicit liability due to adjusting the retirement decrement for the Teacher retiring during June 2019, increased the liability \$44,423.

## **SUPPLEMENTARY INFORMATION**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE  
JUNE 30, 2021**

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenues	\$ 13,323,652	\$ 13,323,646	\$ 6	Total Revenues	\$ 375	\$ 375	\$ -
Total Expenditures	\$ 14,081,170	\$ 14,081,162	\$ 8	Total Expenditures	\$ 1,157,182	\$ 1,157,194	\$ (12)
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
460 Non Spendable Fund Balance	\$ 16,354	\$ 16,354	\$ -	460 Non Spendable Fund Balance			
<i>Restricted/Reserve:</i>				<i>Restricted/Reserve:</i>			
401 Student Activities	\$ 32,271	\$ 32,271	\$ -	407 Capital Projects Levy	\$ -	\$ -	\$ -
402 Scholarships	\$ -	\$ -	\$ -	409 Alternative Fac. Program	\$ -	\$ -	\$ -
403 Staff Development	\$ 85,098	\$ 85,098	\$ -	467 LTFM	\$ -	\$ -	\$ -
407 Capital Project Levy	\$ -	\$ -	\$ -	<i>Restricted:</i>			
408 Cooperative Rev.	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ -	\$ -	\$ -
409 Deferred Maintenance	\$ -	\$ -	\$ -	<i>Unassigned:</i>			
414 Operating Debt	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
416 Levy Reduction	\$ -	\$ -	\$ -				
419 Encumbrances	\$ -	\$ -	\$ -	<b>07 DEBT SERVICE</b>			
423 Certain Teacher Programs	\$ -	\$ -	\$ -	Total Revenues	\$ 319,512	\$ 319,513	\$ (1)
424 Operating Capital	\$ 350,308	\$ 350,308	\$ -	Total Expenditures	\$ 1,254,511	\$ 1,254,513	\$ (2)
426 \$25 Taconite	\$ -	\$ -	\$ -	<i>Non Spendable:</i>			
427 Disabled Accessibility	\$ -	\$ -	\$ -	460 Non Spendable Fund Balance	\$ -	\$ -	\$ -
428 Learning & Development	\$ -	\$ -	\$ -	<i>Restricted/Reserve:</i>			
434 Area Learning Center	\$ -	\$ -	\$ -	425 Bond Refundings	\$ -	\$ -	\$ -
435 Contracted Alt. Programs	\$ -	\$ -	\$ -	451 QZAB Payments	\$ -	\$ -	\$ -
436 St. Approved Alt. Prog.	\$ -	\$ -	\$ -	<i>Restricted:</i>			
438 Gifted & Talented	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 58,901	\$ 58,901	\$ -
441 Basic Skills	\$ 213,915	\$ 213,915	\$ -	<i>Unassigned:</i>			
443 Telecomm. Access Cost	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
446 First Grade Preparedness	\$ -	\$ -	\$ -				
449 Safe Schools Levy	\$ -	\$ -	\$ -	<b>18 CUSTODIAL FUND</b>			
450 Pre-Kindergarten	\$ -	\$ -	\$ -	Total Revenues	\$ 1,812	\$ 1,813	\$ (1)
459 Basic Skills Ext Time	\$ 20,340	\$ 20,340	\$ -	Total Expenditures	\$ 6,512	\$ 6,512	\$ -
467 LTFM	\$ (97,356)	\$ (97,356)	\$ -	402 Scholarships	\$ 58,997	\$ 58,997	\$ -
472 Medical Assistance	\$ -	\$ -	\$ -				
<i>Restricted:</i>				<b>20 INTERNAL SERVICE</b>			
464 Restricted Fund Balance	\$ -	\$ -	\$ -	Total Revenues	\$ -	\$ -	\$ -
<i>Committed:</i>				Total Expenditures	\$ -	\$ -	\$ -
418 Committed for Separation	\$ -	\$ -	\$ -	422 Net Position	\$ -	\$ -	\$ -
461 Committed Fund Balance	\$ 15,137	\$ 15,137	\$ -				
<i>Assigned:</i>				<b>25 OPEB REVOCABLE TRUST</b>			
462 Assigned Fund Balance	\$ 430,754	\$ 430,754	\$ -	Total Revenues	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total Expenditures	\$ -	\$ -	\$ -
422 Unassigned Fund Balance	\$ 2,888,341	\$ 2,888,342	\$ (1)	422 Net Position	\$ -	\$ -	\$ -
<b>02 FOOD SERVICE</b>				<b>45 OPEB IRREVOCABLE TRUST</b>			
Total Revenues	\$ 529,889	\$ 529,890	\$ (1)	Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	\$ 518,880	\$ 518,881	\$ (1)	Total Expenditures	\$ -	\$ -	\$ -
<i>Non Spendable:</i>				422 Net Position	\$ -	\$ -	\$ -
460 Non Spendable Fund Balance	\$ 15,003	\$ 15,003	\$ -	<b>47 OPEB DEBT SERVICE</b>			
<i>Restricted:</i>				Total Revenues	\$ -	\$ -	\$ -
452 OPEB Liab. Not in Trust	\$ -	\$ -	\$ -	Total Expenditures	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 61,884	\$ 61,884	\$ -	<i>Non Spendable:</i>			
<i>Unassigned:</i>				460 Non Spendable Fund Balance			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -	<i>Restricted:</i>			
				425 Bond Refundings	\$ -	\$ -	\$ -
				464 Restricted Fund Balance	\$ -	\$ -	\$ -
				<i>Unassigned:</i>			
				463 Unassigned Fund Balance	\$ -	\$ -	\$ -
<b>04 COMMUNITY SERVICE</b>							
Total Revenues	\$ 453,296	\$ 453,294	\$ 2				
Total Expenditures	\$ 443,245	\$ 443,242	\$ 3				
<i>Non Spendable:</i>							
460 Non Spendable Fund Balance	\$ -	\$ -	\$ -				
<i>Restricted/Reserve:</i>							
426 \$25 Taconite	\$ -	\$ -	\$ -				
431 Community Education	\$ 47,376	\$ 47,376	\$ -				
432 E. C.F.E.	\$ 187	\$ 187	\$ -				
444 School Readiness	\$ -	\$ -	\$ -				
447 Adult Basic Education	\$ 1,308	\$ 1,308	\$ -				
452 OPEB Liab. Not in Trust	\$ -	\$ -	\$ -				
<i>Restricted:</i>							
464 Restricted Fund Balance	\$ 35,176	\$ 35,177	\$ (1)				
<i>Unassigned:</i>							
463 Unassigned Fund Balance	\$ -	\$ -	\$ -				

**SINGLE AUDIT AND OTHER REQUIRED REPORTS**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education  
International Falls Public Schools  
Independent School District No. 361  
International Falls, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 361 (the District), as of and for the year ended June 30, 2021, and the related notes to the basic financial statements and have issued our report thereon dated November 22, 2021.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-002 that we consider to be material weaknesses.

### **Compliance and Other Matters**

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

### **The District's Responses to Findings**

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
November 22, 2021



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

Board of Education  
International Falls Public Schools  
Independent School District No. 361  
International Falls, Minnesota

**Report on Compliance for Each Major Federal Program**

We have audited the Independent School District No. 361's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### **Report on Internal Control Over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
November 22, 2021

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through Minnesota Department of Agriculture:				
Child Nutrition Cluster:				
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555	1-0361-000	\$ 33,251	\$ -
Cash Assistance:				
School Breakfast Program	10.553	1-0361-000	\$ 122,656	
National School Lunch Program	10.555	1-0361-000	286,357	
Commodity Cash Rebate	10.555	1-0361-000	1,367	
Cash Assistance Subtotal			<u>410,380</u>	<u>-</u>
Total Child Nutrition Cluster/U.S. Department of Agriculture			443,631	-
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
Passed Through Minnesota Chippewa Tribe:				
Cash Assistance:				
Indian Education Assistance to Schools	15.130	A17AV00260	1,383	-
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Passed Through Minnesota Department of Education				
Cash Assistance:				
COVID-19 - CARES Relief Funds for Back to School	21.019	N/A	255,852	-
COVID-19 - Governor's Discretionary American Rescue Plan Funds - Summer Academic and Mental Health Support	21.027	N/A	19,197	-
Passed Through Koochiching County:				
Cash Assistance:				
Coronavirus Relief Fund	21.019	N/A	124,399	-
Total Department of Treasury			399,448	-
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through Minnesota Department of Education:				
Cash Assistance:				
Title II, Part A - Improving Teacher Quality	84.367	S367A200022	54,779	-
Carl Perkins Vocational and Applied Technology	84.048	N/A	2,500	-
COVID-19 - Governor's Emergency Education Relief Fund (GEER I)	84.425C	S425C200015	513	
COVID-19 - 90% Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	S425D200045	276,923	
COVID-19 - 9.5% Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	S425D200045	14,600	
Total Education Stabilization Fund			<u>292,036</u>	<u>-</u>
Title IV, Part A, Student Support and Academic Enrichment	84.424	S424A200024	20,526	-
Title VII - Indian Education	84.060	N/A	28,718	-
Special Education Cluster:				
Special Education	84.027	H027A180087	178,075	-
Title I, Part A	84.010	S010A200023A	362,494	-
Total U.S. Department of Education			<u>939,128</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HUMAN SERVICES</b>				
Passed Through Minnesota Department of Human Services:				
Cash Assistance:				
Alcohol & Drug Abuse Prevention	93.959	2B08T1010027-15	188,415	-
Total Expenditures of Federal Awards			<u>\$ 1,972,005</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2021**

**NOTE 1 GENERAL**

The accompanying schedule of expenditures of federal awards presents the expenditures of all federal financial assistance programs of Independent School District No. 361 for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a select portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the District's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, with the exception of Federal Assistance Listing Number 21.019, which follows criteria determined by the department of Treasury for allowability of costs. Under these principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has not elected to use the 10% de minimis in direct costs rate as allowed under Uniform Guidance.



## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Education  
International Falls Public Schools  
Independent School District No. 361  
International Falls, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 361 (the District), Minnesota, as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the District's basic financial statements and have issued our report thereon dated November 22, 2021.

In connection with our audit, we noted that the District failed to comply with provisions of deposits and investments and claims and disbursements of *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, in so far as they relate to accounting matters as described in the schedule of findings and questioned costs as items 2021-003 and 2021-004. Also, in connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracts and bidding, conflicts of interest, public indebtedness, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters

The District's written response to the legal compliance findings identified in our audit are described in the schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Board of Education  
International Falls Public Schools  
Independent School District No. 361

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
November 22, 2021

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

**A. SUMMARY OF AUDITORS' RESULTS**

***Financial Statements***

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?        X   yes             no
- Significant deficiency(ies) identified?             yes        X   none reported

Noncompliance material to financial statements noted?             yes        X   no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?             yes        X   no
- Significant deficiency(ies) identified?             yes        X   none reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?             yes        X   no

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
21.019	COVID-19 CARES Relief Funds for Back to School

Dollar threshold used to distinguish between Type A and Type B programs:      \$750,000

Auditee qualified as low-risk auditee?             yes        X   no

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**Finding 2021-001 – Financial Statement Preparation**

**Type of Finding:** Material Weakness in Internal Control Over Financial Reporting

**Criteria:** Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements in accordance with GAAP. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

**Condition:** The District engages the auditor to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the District's internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, the District has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the District's activities and operations.

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

**Cause:** The District relies on the audit firm to prepare the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

**Effect:** The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the District's internal controls.

**Repeat Finding:** Yes – Finding 2020-001

**Recommendation:** Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**Planned Corrective Action:**

**Contact Person:** Stacy Grover, Business Manager

**Corrective Action Plan:** A corrective action plan is in place.

**Anticipated Completion Date:** June 30, 2022.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT (CONTINUED)**

**Finding 2021-002 - Segregation of Duties**

**Type of Finding:** Material Weakness in Internal Control Over Financial Reporting

**Criteria:** A good system of internal accounting control contemplates an adequate segregation of duties so that no one individual handles a transaction from its inception to its completion.

**Condition:** The District has a limited number of office personnel and accordingly, does not have adequate internal controls in certain areas because of a lack of segregation of duties.

**Cause:** The District's resources have not allowed for additional personnel to address this issue.

**Effect:** Inadequate segregation of duties could adversely affect the District's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.

**Repeat Finding:** Yes – Finding 2020-002

**Recommendation:** While we recognize that your staff may not be large enough to permit complete segregation of duties in all material respects for an effective system of internal control, the functions should be reviewed to determine if additional segregation of duties is feasible and to improve efficiency and effectiveness of financial management of the District.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**Planned Corrective Action:**

**Contact Person:** Stacy Grover, Business Manager

**Corrective Action Plan:** A corrective action plan is in place.

**Anticipated Completion Date:** June 30, 2022.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

**C. FINDINGS – FEDERAL AWARD PROGRAMS**

None reported

**D. FINDINGS – MINNESOTA LEGAL COMPLIANCE FINDINGS**

**Finding 2021-003 – Claims and Disbursements**

**Criteria:** Minnesota Statute §471.25 requires invoices to be paid within 35 days of receipt.

**Condition:** During disbursement testing it was noted that 1 of 25 invoices tested was not paid within 35 days of receipt.

**Cause:** Staff did not bring the invoice to the business office to be paid.

**Effect:** The District is not in compliance with state statute.

**Repeat Finding:** No

**Recommendation:** We recommend that District management review their processes and procedures to ensure that all invoices are paid within 35 days.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**Planned Corrective Action:**

**Contact Person:** Stacy Grover, Business Manager

**Corrective Action Plan:** A corrective action plan is in place.

**Anticipated Completion Date:** June 30, 2022.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

**D. FINDINGS – MINNESOTA LEGAL COMPLIANCE FINDINGS (CONTINUED)**

**Finding 2021-004 – Deposits and Investments**

**Criteria:** Minnesota Statute §118A.03 subd.7 requires the District's board to approve the selection of the collateral safekeeping entity.

**Condition:** The District's board did not approve the selection of Wells Fargo as the safekeeping entity for the District's collateral.

**Cause:** The District was not aware of the statute.

**Effect:** The District is not in compliance with state statute.

**Repeat Finding:** No

**Recommendation:** We recommend that the District monitor when a change is made in the safekeeping entity so that the Board can approve the change.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**Planned Corrective Action:**

**Contact Person:** Stacy Grover, Business Manager

**Corrective Action Plan:** A corrective action plan is in place.

**Anticipated Completion Date:** June 30, 2022.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**



**REGULAR MEETING MINUTES**  
**REGULAR MEETING OF THE BOARD OF EDUCATION**  
**INDEPENDENT SCHOOL DISTRICT NO. 361**  
**Monday, December 20, 2021 at 5:00 p.m.**  
**Meeting Held Via Zoom Meeting and in FHS Library**

**Call to Order:**

Present: Emily McGonigle, Bruce Raboin, Ted Saxton, Roxanne Skogstad-Ditsch, Jennifer Windels; Absent: Toni Korpi, JoAnn Smith; Present: 5, Absent: 2.

Non Voting Members Present: Kevin Grover, Superintendent and Mitch Erickson, Student Representative

2. Pledge of Allegiance

**Approval of Agenda**

1. Approve agenda as presented. Motion by Jennifer Windels, then second by Roxanne Skogstad-Ditsch. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

**Open Forum**

1. Elk's Student's of the Month: Elisha Boelk and Kaden Mayfield

2. Public Open Forum

**Consent Agenda**

Motion by Bruce Raboin, then second by Jennifer Windels to approve Consent Agenda. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

1. Approve past meeting minutes for the regular school board meeting on November 15, November 23 and December 6, 2021.

2. Approve current accounts payable due in the amount of \$836,804.82.

3. Approve payroll in the amount of \$662,426.38 for pay periods November 19, December 3, and December 17.

4. Approve hire of Vicki Steinback as Paraprofessional effective December 15, 2021.

5. Approve hire of Tonja Ruelle as Paraprofessional effective December 16, 2021.

6. Approve hire of Jeff Kerry as Head Softball Coach 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.

7. Approve hire of Casey Meyer as Assistant Softball Coach 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.

8. Approve hire of Phil Talmage as Head Baseball Coach 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.

9. Approve hire of Will Awe as Assistant Baseball Coach 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 Tony Casareto as Head Golf Coach 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. Approve hire of Charlie Anderson as Assistant Golf Coach 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.

12. Approve hire of Sheryl Hendrickson as Head Girls Track Coach 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.

13. Approve hire of Aleisha Hendrickson as Assistant Girls Track Coach 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.

14. Accept resignation of Tawnya Porter, Fireman, effective December 31, 2021.

15. Approve extension of Recreation Commission joint powers agreement the with City of International Falls to January 31, 2022.

16. Second reading of School Board Policy 102 - Equal Educational Opportunity

17. Second reading of School Board Policy 406 - Public and Private Personnel Data

18. Second reading of School Board Policy 413 - Harassment and Violence

19. Second reading of School Board Policy 425 - Staff Development

20. First reading of School Board Policy 501 - School Weapons Policy

21. First reading of School Board Policy 507 - Corporal Punishment

22. First reading of School Board Policy 524 - Internet Acceptable Use and Safety Policy

23. First reading of School Board Policy 400 - Substitute Pay Policy.

24. Approve the 2021 World's Best Workforce Summary.

25. Approve the 2021-2022 World's Best Workforce Plan.

### **Action Items**

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

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

2. Approve hire of Amy Raboin as Title Instructor, effective January 3, 2022. Motion by Roxanne Skogstad-Ditsch, then second by Emily McGonigle. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Bruce Raboin: Abstain (With Conflict), Emily McGonigle: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 4, Nay: 0, Absent: 2, Abstain (With Conflict): 1

3. Set January organizational meeting for Monday, January 3, 2022 at 5:15 p.m. Amend to 5:15 pm. Motion by Bruce Raboin, then second by Jennifer Windels. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

4. Approve the Principals contract for July 1, 2023 to June 30, 2025. Motion by Roxanne Skogstad-Ditsch, then second by Emily McGonigle. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

5. Approve unpaid medical leave request from Emily Amerud for January 24, 2022 to February 25, 2022. Motion by Roxanne Skogstad-Ditsch, then second by Emily McGonigle. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

6. Approve Resolution in Support of the Congressional IDEA Full Funding Act. Motion by Emily McGonigle, then second by Bruce Raboin. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

### **Committee and Administrative Reports**

1. Mitch Erickson, Student Representative: 213# of food donated during food drive; Winter Sports week Jan 17<sup>th</sup>; hosted Holiday Spirit Week; Student Council looking for volunteer opportunities; new email account: studentcouncil@isd361.org

2. Melissa Tate, Elementary Principal: Enrollment 442; PCA donated movie day for all elementary grades; Learn to Lead for 5<sup>th</sup> Grade to develop leadership skills; LETRS program now offered and recognized program by MDE; Relay for Recess update; Jan 17<sup>th</sup> In Service.

2.a. COVID update: Falls Elementary School (FES)

3. Tim Everson, Secondary Principal: Enrollment 532; Implementing SEL program Move this World; Move this World training planned for Jan 17<sup>th</sup> In Service

3.a. COVID update: Falls High School (FHS)

4. Kevin Grover, Superintendent: ESSER Survey compiling results and will resubmit ESSER III application; Meeting with TeamWorks Dec 22<sup>nd</sup> including Missy and Tim; Audit presentation will be Jan 18<sup>th</sup>; MSBA conference;

4.a. COVID update: District

5. Committee Reports:

5.a. Community Education Update: 5.a.i. BethAnne Slatinski: Pool is getting busier; Lifeguard Training in January; Thank you to Jaqueline LaNew for getting waterfitness classes going and assisting with pool initiatives.

5.b. Recreation Commission: No update

### **Truth in Taxation Hearing**

Board Chair, Ted Saxton, recessed meeting at 5:48 until 6:00 pm. Board Chair, Ted Saxton reconvened meeting at 6:00 pm. Members present: Emily McGonigle, Bruce Raboin, Ted Saxton, Roxanne Skogstad-Ditsch, Jennifer Windels; Nonvoting member: Kevin Grover and Mitch Erickson.

1. Receive Truth in Taxation Presentation from Stacy Grover, Business Manager.

2. Certify the 21 Pay 22 (FY23) Levy at \$3,193,349.16. Motion by Roxanne Skogstad-Ditsch, then second by Emily McGonigle. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

### **Adjournment**

Motion by Bruce Raboin, then second by Roxanne Skogstad-Ditsch to adjourn at 6:08 pm. Motion Carried.

Toni Korpi: Absent, Joann Smith: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 2

### **Approved Minutes:**

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District Clerk

Date

Board Chair

Date

**SPECIAL MEETING MINUTES**  
**SPECIAL MEETING OF THE BOARD OF EDUCATION**  
**INDEPENDENT SCHOOL DISTRICT NO. 361**  
**Monday, January 3, 2022 at 5:15 p.m.**  
**Meeting Held Via Zoom Meeting and in FHS Library**

**Call to Order:**

Present: Bruce Raboin, Roxanne Skogstad-Ditsch, Emily McGonigle, Ted Saxton, JoAnn Smith, Jennifer Windels  
Absent: Toni Korpi  
Present: 6, Absent: 1.  
Non-voting members; Kevin Grover, Superintendent

2. Pledge of Allegiance

**Approval of Agenda**

1. Motion by Jennifer Windels, then second by Roxanne Skogstad-Ditsch to approve Agenda. Motion Carried.

Toni Korpi: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea  
Yea: 6, Nay: 0, Absent: 1

**Action Items**

1. **Election of Officers:**

1.a. Chairperson. Ted Saxton, Board Chair, called for nominations for the office of chair. Jennifer Windels nominated Roxanne Skogstad-Ditsch. Call for nominations was called three times. After no further nominations the nominations were closed. Roxanne Skogstad-Ditsch was elected to chairperson.

1.b. Vice-Chairperson. Roxanne Skogstad-Ditsch, Board Chair, called for nominations for the office of vice-chair. JoAnn Smith nominated Joan Smith; Call for nominations was called three times. Emily McGonigle nominated Jennifer Windels. Call for nominations was called three times. After no further nominations the nominations were closed. A vote was taken, whereas, Joan Smith received two votes and Jennifer Windels received four. Jennifer Windels was elected to vice-chairperson.

1.c. Clerk. Roxanne Skogstad-Ditsch, Board Chair, called for nominations for the office of clerk. Jennifer Windels nominated JoAnn Smith. Call for nominations was called three times. After no further nominations the nominations were closed. JoAnn Smith was elected to clerk.

1.d. Treasurer. Roxanne Skogstad-Ditsch, Board Chair, called for nominations for the office of treasurer. JoAnne Smith nominated Bruce Raboin. Call for nominations was called three times. After no further nominations the nominations were closed. Bruce Raboin was elected to treasurer.

2. Set Board Committee Representatives.

2.a. Administrative Salary Committee (3): Ted Saxton, Jennifer Windels, Toni Korpi

2.b. Local 510 Negotiations Committee (3): Roxanne Skogstad-Ditsch, Toni Korpi, Emily McGonigle

2.c. Local 331 Negotiations Committee (3): Ted Saxton, Bruce Raboin, Jennifer Windels

2.d. Local 4798 Negotiations Committee (3): Toni Korpi, Jennifer Windels, JoAnn Smith

2.e. Recreation Commission (2 and alternate): Toni Korpi, Bruce Raboin, JoAnn Smith

2.f. MSBA Legislative Committee (1): Emily McGonigle

2.g. MSHSL Representative (1): Bruce Raboin

2.h. Continuing Education Committee (1): Roxanne Skogstad-Ditsch

2.i. Community Education Advisory Committee (2): Toni Korpi, JoAnn Smith

2.j. Meet and Confer: Board as a whole

2.k. Grievance Committee (2): Jennifer Windels, Toni Korpi

2.l. Finance Committee: Board as a Whole

2.m. Facility Committee (3): Jennifer Windels, Roxanne Skogstad-Ditsch, Ted Saxton

2.n. Acting Board Clerk (in absence of Clerk): Ted Saxton

3. Adopt the regular School Board meeting schedule for calendar year 2022 with an inclement weather meeting procedure. Motion to change start time to 5:15 pm. Motion by Ted Saxton, then second by Emily McGonigle. Motion Carried.

Toni Korpi: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea,  
Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea  
Yea: 6, Nay: 0, Absent: 1

4. Motion by Emily McGonigle, then second by Bruce Raboin to accept service fee schedule from Small Town Tech. Rates are per the 2019 rate schedule. Ted Saxton, Board Member, owns and operates Small Town Tech. The District utilizes Small Town Tech for tech device repair services, parts and contract services for technology consultation and services. Board member Ted Saxton abstained from voting. Motion Carried.

Toni Korpi: Absent, Ted Saxton: Abstain (With Conflict), Emily McGonigle: Yea, Bruce Raboin: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea  
Yea: 5, Nay: 0, Absent: 1, Abstain (With Conflict): 1

### **Consent Agenda**

Motion by Ted Saxton, then second by Bruce Raboin to accept Consent Agenda as printed. Motion Carried.

Toni Korpi: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea,  
Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea  
Yea: 6, Nay: 0, Absent: 1

1. Designate Ratwik, Rosak and Maloney as the District's legal counsel for January 1, 2022 to December 31, 2022.

2. Designate "Rainy Lake Gazette" as the official newspaper for publication for January 1, 2022 to December 31, 2022.

3. Set School Board Member Chair compensation at current rate of \$285.94 per month for January 1, 2022 to December 31, 2022.

4. Set School Board Member compensation for Vice-Chairperson, Clerk, Treasurer, and Director at current rate of \$260 per month for January 1, 2022 to December 31, 2022.

5. Designate Stacy Grover, Business Manager, with authority to perform wire transfers for the Districts financial operations.

6. Set School Board Member per diem rate at current rate of \$125 per day for January 1, 2022 to December 31, 2022.

7. Designate the following banks as official depositories for January 1, 2022 to December 31, 2022: Bremer Bank, MSDLAF, and MN Trust (PMA).

### **Student Enrollment Discussion**

1. Kevin Grover, Superintendent reviewed final Adjusted ADM for FY21 along with revised Adjusted ADM for FY22 and 5 year enrollment projections.

### **Adjournment**

Motion by Ted Saxton, then second by Emily McGonigle to adjourn at 5.44 pm.. Motion Carried.

Toni Korpi: Absent, Emily McGonigle: Yea, Bruce Raboin: Yea, Ted Saxton: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea, Jennifer Windels: Yea  
Yea: 6, Nay: 0, Absent: 1

### **Approved Minutes:**

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District Clerk

Date

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Board Chair

Date

Payables Summary  
January 18, 2022

Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
201124858	AFSCME Council 65	12/17/2021	20211217ADAF5	Payroll accrual	0	\$ 938.74
	AFSCME Council 65	12/17/2021	20211217ADAF5	Payroll accrual	0	\$ 330.97
	AFSCME Council 65	12/17/2021	20211217ADAF5	Payroll accrual	0	\$ 12.97
	AFSCME Council 65	12/17/2021	20211217ADAF5	Payroll accrual	0	\$ 16.67
	AFSCME Council 65	12/17/2021	20211217ADAF5	Payroll accrual	0	\$ 10.00
	AFSCME Council 65	12/17/2021	20211217ADAF5	Payroll accrual	0	\$ 0.33
201124859	AFT Local #331	12/17/2021	20211217ADDU	Payroll accrual	0	\$ 3,155.33
	AFT Local #331	12/17/2021	20211217ADDU	Payroll accrual	0	\$ 85.23
201124860	ND Child Support Division	12/17/2021	20211217ADCSF	Child Support	0	\$ 332.31
201124861	Para Local #4798	12/17/2021	20211217ADDU	Payroll accrual	0	\$ 715.96
	Para Local #4798	12/17/2021	20211217ADDU	Payroll accrual	0	\$ 57.38
201124862	NORTHEAST SERVICE COOPERATIVE	12/21/2021	KnowB V 12/16/	Knowledge Bowl Senior High Registration fee 2021-2022 School Year	0	\$ 590.00
201124863	Rotich, Christy	12/21/2021	121621	Parent- Food Service fee refund	0	\$ 183.00
201124864	BOLF, BRIAN	12/23/2021	BHockey 12/18/	Boys Hockey Linesman on 12/18/21 vs Kittson	0	\$ 160.00
201124865	ESTEY, STEVE	12/23/2021	BHockey 12/18/	Boys Hockey Official on 12/18/21 vs Kittson	0	\$ 80.00
	ESTEY, STEVE	12/23/2021	BHockey 12/18/	Boys Hockey Official on 12/18/21 vs Kittson	0	\$ 107.00
	ESTEY, STEVE	12/23/2021	BHockey 12/18/	Boys Hockey Official on 12/18/21 vs Kittson	0	\$ 114.24
201124866	HAFDAHL, Jim	12/23/2021	BSwim 12/18/21	Boys Swimming Official on 12/18/21 vs Rock Ridge & Mesabi East	0	\$ 95.00
	HAFDAHL, Jim	12/23/2021	BSwim 12/18/21	Boys Swimming Official on 12/18/21 vs Rock Ridge & Mesabi East	0	\$ 110.88
201124867	LAINE, Bob	12/23/2021	Gbasketball 12/	Girls Basketball Official on 12/17/21 vs North Woods	0	\$ 60.00
	LAINE, Bob	12/23/2021	Gbasketball 12/	Girls Basketball Official on	0	\$ 85.00

Payables Summary  
January 18, 2022

Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
	LAINÉ, Bob	12/23/2021	Gbasketball 12/17/21	12/17/21 vs North Woods Girls Basketball Official on	0 \$	25.00
201124868	Meininger, Jerry	12/23/2021	BSwim 12/18/21	12/17/21 vs North Woods Boys Swim Official on	0 \$	95.00
	Meininger, Jerry	12/23/2021	BSwim 12/18/21	12/18/21 vs Rock Ridge & Mesabi East Boys Swim Official on	0 \$	129.92
201124869	PASTIKA, Jason	12/23/2021	BHockey 12/18/21	12/18/21 vs Rock Ridge & Mesabi East Boys Hockey Official on	0 \$	80.00
	PASTIKA, Jason	12/23/2021	BHockey 12/18/21	12/18/21 vs Kittson Boys Hockey Official on	0 \$	80.00
201124870	Ricker, Sam	12/23/2021	GBasketball 12/17/21	12/18/21 vs Kittson Girls Basketball Official on	0 \$	60.00
	Ricker, Sam	12/23/2021	GBasketball 12/17/21	12/17/21 vs North Woods Girls Basketball Official on	0 \$	85.00
201124872	Ryks, Kevin	12/23/2021	Bbasketball 12/21/21	12/17/21 vs North Woods Boys Basketball Official on	0 \$	60.00
	Ryks, Kevin	12/23/2021	Bbasketball 12/21/21	12/21/21 vs Bigfork Boys Basketball Official on	0 \$	85.00
201124872	Ryks, Kevin	12/23/2021	Bbasketball 12/21/21	12/21/21 vs Bigfork Boys Basketball Official on	0 \$	138.88
201124873	SANTELLI, COREY	12/23/2021	Bbasketball 12/21/21	12/21/21 vs Bigfork Boys Basketball Official on	0 \$	60.00
	SANTELLI, COREY	12/23/2021	Bbasketball 12/21/21	12/21/21 vs Bigfork Boys Basketball Official on	0 \$	85.00
201124874	Schneider, KURT	12/23/2021	GBasketball 12/17/21	12/21/21 vs Bigfork Girls Basketball Official on	0 \$	60.00
	Schneider, KURT	12/23/2021	GBasketball 12/17/21	12/17/21 vs North Woods Girls Basketball Official on	0 \$	85.00
	Schneider, KURT	12/23/2021	GBasketball 12/17/21	12/17/21 vs North Woods Girls Basketball Official on	0 \$	89.24

Payables Summary  
January 18, 2022

Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
201124875	Wagner, Jon	12/23/2021	Bbasketball 12/21/21	Boys Basketball Official on 12/21/21 vs Bigfork	0	\$ 60.00
	Wagner, Jon	12/23/2021	Bbasketball 12/21/21	Boys Basketball Official on 12/21/21 vs Bigfork	0	\$ 85.00
201124876	Zuehlke, Bay	12/23/2021	GHockey 12/16/21	Girls Hockey Official on 12/16/21 vs Rock Ridge	0	\$ 107.00
	Zuehlke, Bay	12/23/2021	GHockey 12/16/21	Girls Hockey Official on 12/16/21 vs Rock Ridge	0	\$ 132.16
201124877	Zuehlke, Bob	12/23/2021	GHockey 12/16/21	Girls Hockey Official on 12/16/21 vs Rock Ridge	0	\$ 107.00
201124878	APPLE INC	12/23/2021	AG27840127	10.2 inch iPads, 64 GB	6052200036	\$ 5,880.00
201124879	ARCC	12/23/2021	2021-057	Technology User Group Membership	6052200053	\$ 155.00
201124880	ARROWHEAD LIBRARY SYSTEM	12/23/2021	7597	Library Catalog System	6202200000	\$ 625.00
201124881	Aviben	12/23/2021	21353	403b Third Party Admin Svc	1102200006	\$ 166.93
201124882	BEMIDJI STATE UNIVERSITY	12/23/2021	264304	PSEO Contract / Concurrent Enrollment	3002200006	\$ 15,000.00
201124883	ChromebookParts.com	12/23/2021	122152	Lenovo 11 100e Gen 2 Chromebooks	6052200051	\$ 127,529.16
201124884	COCA-COLA BOTTLING CO	12/23/2021	34350	FHS; Ala Carte Beverages	7702200002	\$ 256.90
	COCA-COLA BOTTLING CO	12/23/2021	34464	FHS; Ala Carte Beverages	7702200002	\$ 222.30
201124885	EDMENTUM INC	12/23/2021	INV167401	FES Program License - Reading Eggs	1302200065	\$ 1,712.00
201124886	HAWKINS INC	12/23/2021	6074719	Pool Chemicals	8102200029	\$ 909.95
201124887	INTERQUEST DETECTION CANINES	12/23/2021	114Nm Dec 202	Canine Detection Services	3002200004	\$ 660.00
201124888	KREG TOOL COMPANY	12/23/2021	1330869	WOODSHOP SUPPLIES GEORGE MCDONALD	2552200011	\$ 60.00
201124889	Marco Technologies LLC	12/23/2021	INV9432040	Guid Office Cost per Copy	7102200000	\$ 7.70
201124890	MN POWER	12/23/2021	120921	Electricity Bill	8102200041	\$ 649.47
	MN POWER	12/23/2021	120921	Electricity Bill	8102200041	\$ 7,218.12
	MN POWER	12/23/2021	120921	Electricity Bill	8102200041	\$ 1,459.68
	MN POWER	12/23/2021	120921	Electricity Bill	8102200041	\$ 1,352.81
	MN POWER	12/23/2021	120921	Electricity Bill	8102200041	\$ 4,379.05

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	MN POWER	12/23/2021	120921	Electricity Bill	8102200041	\$ 113.83
201124891	MN TELECOMMUNICATIONS	12/23/2021	7990	Monthly Broadband Services	6052200003	\$ 1,512.50
201124892	NORTHEAST SERVICE COOPERATIVE	12/23/2021	2889	IEA annual contract days-Health & Safety	8102200071	\$ 840.00
201124893	NORTHLAND LEARNING CENTER	12/23/2021	5848	JPA Northland Learning Center FY22	1102200009	\$ 5,500.00
	NORTHLAND LEARNING CENTER	12/23/2021	5848	JPA Northland Learning Center FY22	1102200009	\$ 658.87
	NORTHLAND LEARNING CENTER	12/23/2021	5848	JPA Northland Learning Center FY22	1102200009	\$ 189.70
	NORTHLAND LEARNING CENTER	12/23/2021	5797	JPA Northland Learning Center FY22	1102200009	\$ 15,762.08
201124893	NORTHLAND LEARNING CENTER	12/23/2021	5797	JPA Northland Learning Center FY22	1102200009	\$ 4,108.38
201124894	OFFICE DEPOT	12/23/2021	2.14011E+11	Avery Labels	7102200002	\$ 44.06
	OFFICE DEPOT	12/23/2021	2.14011E+11	FES Printer Cartridges (Staff)	1302200129	\$ 317.97
201124895	PAN O GOLD BAKING CO	12/23/2021	1.00099E+13	Bread for Meal Service	7702200001	\$ 132.99
	PAN O GOLD BAKING CO	12/23/2021	1.00099E+13	Bread for Meal Service	7702200001	\$ 70.00
	PAN O GOLD BAKING CO	12/23/2021	1.00099E+13	Bread for Meal Service	7702200001	\$ 99.89
	PAN O GOLD BAKING CO	12/23/2021	1.00099E+13	Bread for Meal Service	7702200001	\$ 51.08
	PAN O GOLD BAKING CO	12/23/2021	1.00099E+13	Bread for Meal Service	7702200001	\$ 169.96
	PAN O GOLD BAKING CO	12/23/2021	1.00099E+13	Bread for Meal Service	7702200001	\$ 61.80
201124896	RAINY LAKE MEDICAL CENTER	12/23/2021	3780	OT/PT & Speech Services	1102200014	\$ 8,017.81
	RAINY LAKE MEDICAL CENTER	12/23/2021	3780	OT/PT & Speech Services	1102200014	\$ 1,582.38
201124897	Rainy Lake Gazette	12/23/2021	353	Advertising Local Newspaper	1102200031	\$ 170.00
201124898	ROCHE'S TOWING	12/23/2021	2/8/2839	Winching Bus 542	0	\$ 125.00
201124899	SANDSTROM'S INC	12/23/2021	384808	Milk for Meal Service	7702200003	\$ 650.00
	SANDSTROM'S INC	12/23/2021	385783	Milk for Meal Service	7702200003	\$ 414.00
	SANDSTROM'S INC	12/23/2021	385784	Milk for Meal Service	7702200003	\$ 588.50
	SANDSTROM'S INC	12/23/2021	386744	Milk for Meal Service	7702200003	\$ 439.00
	SANDSTROM'S INC	12/23/2021	386746	Milk for Meal Service	7702200003	\$ 425.50
201124900	The Sport Shop	12/23/2021	122121	Goalie Throat Protectors,	2922200032	\$ 86.00

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				Boys Hockey		
201124901	UPPER LAKES FOODS	12/23/2021	923680-00	Annie's Frozen Yogurt	7702200005	\$ 881.74
201124902	US FOODSERVICE	12/23/2021	3277650	Food for Meal Services	7702200006	\$ 3,379.18
	US FOODSERVICE	12/23/2021	3277650	Food for Meal Services	7702200006	\$ 511.90
	US FOODSERVICE	12/23/2021	3360650	Food for Meal Services	7702200006	\$ 630.12
	US FOODSERVICE	12/23/2021	3360643	Food for Meal Services	7702200006	\$ 2,974.78
	US FOODSERVICE	12/23/2021	3360643	Food for Meal Services	7702200006	\$ 74.79
	US FOODSERVICE	12/23/2021	3277649	Food for Meal Services	7702200006	\$ 1,084.74
	US FOODSERVICE	12/23/2021	3360648	Pre School Snacks	1302200068	\$ 37.06
201124902	US FOODSERVICE	12/23/2021	5919596	Food for Meal Services	7702200006	\$ (6.62)
	US FOODSERVICE	12/23/2021	3441287	Food for Meal Services	7702200006	\$ 1,712.45
	US FOODSERVICE	12/23/2021	3441287	Food for Meal Services	7702200006	\$ 416.76
	US FOODSERVICE	12/23/2021	3441294	Pre School Snacks	1302200068	\$ 30.83
	US FOODSERVICE	12/23/2021	3360649	Food for Meal Services	7702200006	\$ 420.08
	US FOODSERVICE	12/23/2021	3360642	Food for Meal Services	7702200006	\$ 1,916.32
	US FOODSERVICE	12/23/2021	3360642	Food for Meal Services	7702200006	\$ 305.30
	US FOODSERVICE	12/23/2021	3441286	Food for Meal Services	7702200006	\$ 718.52
	US FOODSERVICE	12/23/2021	3441286	Food for Meal Services	7702200006	\$ 196.74
	US FOODSERVICE	12/23/2021	3441290	Kindergarten Snacks	1302200068	\$ 160.44
	US FOODSERVICE	12/23/2021	3591242	Food for Meal Services	7702200006	\$ 2,006.61
	US FOODSERVICE	12/23/2021	3591242	Food for Meal Services	7702200006	\$ 718.47
	US FOODSERVICE	12/23/2021	3534443	Food for Meal Services	7702200006	\$ 1,846.45
	US FOODSERVICE	12/23/2021	3534443	Food for Meal Services	7702200006	\$ 1,638.08
	US FOODSERVICE	12/23/2021	3591252	Pre School Snacks	1302200068	\$ 67.89
	US FOODSERVICE	12/23/2021	3534446	Pre School Snacks	1302200068	\$ 111.72
	US FOODSERVICE	12/23/2021	3534445	US Foods - FACS	2502200005	\$ 57.08
	US FOODSERVICE	12/23/2021	3580314	US Foods - FACS	2502200005	\$ 65.66
	US FOODSERVICE	12/23/2021	3591240	Food for Meal Services	7702200006	\$ 989.66
	US FOODSERVICE	12/23/2021	3591240	Food for Meal Services	7702200006	\$ 148.76
	US FOODSERVICE	12/23/2021	3534442	Food for Meal Services	7702200006	\$ 1,205.00
	US FOODSERVICE	12/23/2021	3534442	Food for Meal Services	7702200006	\$ 131.80
	US FOODSERVICE	12/23/2021	3654107	Food for Meal Services	7702200006	\$ 769.79
	US FOODSERVICE	12/23/2021	3654107	Food for Meal Services	7702200006	\$ 259.22

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	US FOODSERVICE	12/23/2021	3654112	Pre School Snacks	1302200068	\$ 52.96
	US FOODSERVICE	12/23/2021	3698651	Food for Meal Services	7702200006	\$ 15.59
	US FOODSERVICE	12/23/2021	3698645	Food for Meal Services	7702200006	\$ 16.52
	US FOODSERVICE	12/23/2021	3654106	Food for Meal Services	7702200006	\$ 585.78
	US FOODSERVICE	12/23/2021	3654106	Food for Meal Services	7702200006	\$ 105.64
	US FOODSERVICE	12/23/2021	3761815	Food for Meal Services	7702200006	\$ 3,272.72
	US FOODSERVICE	12/23/2021	3761815	Food for Meal Services	7702200006	\$ 87.72
	US FOODSERVICE	12/23/2021	3611198	US Foods	2502200005	\$ 85.55
	US FOODSERVICE	12/23/2021	5990639	Food for Meal Services	7702200006	\$ (6.36)
	US FOODSERVICE	12/23/2021	3796843	Food for Meal Services	7702200006	\$ 668.25
	US FOODSERVICE	12/23/2021	3796843	Food for Meal Services	7702200006	\$ 55.32
	US FOODSERVICE	12/23/2021	3796844	Targeted Services Snacks	1302200145	\$ 105.67
	US FOODSERVICE	12/23/2021	3761814	Food for Meal Services	7702200006	\$ 1,009.62
	US FOODSERVICE	12/23/2021	3761814	Food for Meal Services	7702200006	\$ 187.85
	US FOODSERVICE	12/23/2021	3761821	Kindergarten Snacks	1302200068	\$ 74.17
201124903	WATER DEPT	12/23/2021	74-006700-00	Water Usage - Garage	8102200021	\$ 131.87
	WATER DEPT	12/23/2021	13-014700-00	FHS; Water Usage	8102200021	\$ 2,406.37
	WATER DEPT	12/23/2021	13-014800-00	FES; Water Usage	8102200021	\$ 1,912.25
	WATER DEPT	12/23/2021	13-014900-00	Arena; Water Usage	8102200021	\$ 1,755.03
201124904	Madison National Life	12/27/2021	1471210	December LTD Premium	0	\$ 616.80
	Madison National Life	12/27/2021	1471211	December Life Premium	0	\$ 1,727.70
	Madison National Life	12/28/2021	1471210	December LTD Premium	0	\$ (616.80)
	Madison National Life	12/28/2021	1471211	December Life Premium	0	\$ (1,727.70)
201124905	NCPERS Group Life Ins.	12/27/2021	1.64913E+11	Nov & Dec Premium 2021	0	\$ 112.00
	NCPERS Group Life Ins.	12/27/2021	1.64913E+11	Nov & Dec Premium 2021	0	\$ 112.00
201124906	Lamppa, Davis	12/29/2021	GBball 11/30/21	Girls Basketball Official on 11/30/21 vs EG	0	\$ 60.00
	Lamppa, Davis	12/29/2021	GBball 11/30/21	Girls Basketball Official on 11/30/21 vs EG	0	\$ 85.00
	Lamppa, Davis	12/29/2021	GBball 11/30/21	Girls Basketball Official on 11/30/21 vs EG	0	\$ 110.88
201124907	Madison National Life	12/29/2021	1471210	December LTD Premium	0	\$ 153.60
	Madison National Life	12/29/2021	1471211	December Life Premium	0	\$ 1,727.70

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201124908	K&K MEYERS INC	12/29/2021	22377	Dead Bolt for Arena Locker Room		0 \$ 42.00
	K&K MEYERS INC	12/29/2021	22378	Entry Lock for Pool Locker Room		0 \$ 54.00
201124909	KRUEGER, KENNETH	12/29/2021	122121	Tae Kwon Do		0 \$ 400.00
201124910	Prairie Fire Children's Theater	12/29/2021	2nd Deposit	Prairie Fire Children's Theatre (Deposit)	5002200019	\$ 500.00
201124911	GOPHER SPORT	12/29/2021	IN114533	Basketball Scorebooks	2922200028	\$ 80.19
201124912	MCGRAW HILL - School Educ Group LLC	12/29/2021	1.2055E+11	CIVICS BOOK JOHN SANDBERG	2702200000	\$ 439.75
201124913	UNITED TRUCK BODY	12/29/2021	550659	Signal Switch	7602200020	\$ 54.33
201124914	AFT Local #331	12/31/2021	20211231	ADDU Payroll accrual		0 \$ 3,155.33
	AFT Local #331	12/31/2021	20211231	ADDU Payroll accrual		0 \$ 85.23
201124915	ND Child Support Division	12/31/2021	20211231	ADCSF Child Support		0 \$ 332.31
201124916	Para Local #4798	12/31/2021	20211231	ADDU Payroll accrual		0 \$ 715.96
	Para Local #4798	12/31/2021	20211231	ADDU Payroll accrual		0 \$ 57.38
201124917	Range Credit Bureau, Inc.	12/31/2021	20211231	ADGA Payroll accrual		0 \$ 155.44
201124918	West of the Border BBQ	1/3/2022	2299	Catered meal for Teacher In Service Day - Monday, January 17, 2022		0 \$ 1,225.46
201124919	Cochlear	1/6/2022	3089565	Spec Ed Wireless Microphone	3002200059	\$ 252.00
201124920	FRIENDS GARBAGE SERVICE, LLC	1/6/2022	9250746	Garbage Pickups	8102200034	\$ 1,874.34
201124921	HILLYARD HUTCHINSON	1/6/2022	604556687	Gym floor reconditioning wax	8102200117	\$ 643.94
201124922	KANTOR ELECTRIC INC	1/6/2022	16873	Dishwasher not working	8102200126	\$ 100.00
	KANTOR ELECTRIC INC	1/6/2022	16874	Repair WEE hall light, fix lighted table in preschool room	8102200125	\$ 208.09
201124923	LOFFLER	1/6/2022	3902962	MICR Toner		0 \$ 368.00
201124924	LVC Companies Inc	1/6/2022	Final Payment	New fire alarm system FHS	8102200000	\$ 5,257.70
	LVC Companies Inc	1/6/2022	Final Payment	New fire alarm system FHS	8102200000	\$ 5,136.30
201124925	Marco Technologies LLC	1/6/2022	460565914	FES; Color Copier and Mailroom Copier	FHS; 3002200008	\$ 784.18
	Marco Technologies LLC	1/6/2022	460565914	FES; Color Copier and Mailroom Copier	FHS; 3002200008	\$ 1,036.29

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201124926	MN ENERGY RESOURCES CORP	1/6/2022	0505015015-00	Garage; Natural Gas Services	8102200031	\$ 912.52
201124927	New Dominion School	1/6/2022	10128	Special Ed Services	0	\$ 4,208.48
201124928	PRO-ED	1/6/2022	2919069	FES SpEd (Schwartz)	1302200136	\$ 154.00
201124929	RAINY RIVER COMMUNITY COLLEGE	1/6/2022	Fall 2021	PSEO - Fall 2021	3002200007	\$ 117,591.10
201124930	RATWIK ROSZAK & MALONEY PA	1/6/2022	70041	services	1102200011	\$ 70.50
201124931	TK Elevator Corp	1/6/2022	3006353455	Elevator inspection and service	8102200086	\$ 221.93
201124932	PELLAND, WANDA	1/6/2022	20415	Insurance Reimbursement Health Care	0	\$ 1,422.00
201124933	Belanger, Mikaylah	1/7/2022	10622	Refund for ECFE Tuition	0	\$ 17.14
201124934	Cassibo, Meghann	1/7/2022	10622	Refund ECFE Tuition	0	\$ 30.00
201124935	Cope, Julie	1/7/2022	10522	Refund ECFE Payment	0	\$ 30.00
201124936	Ellies, David	1/7/2022		Bbasketball 1/4/ Boys Basketball Official on 1/4/22 vs LOW	0	\$ 60.00
	Ellies, David	1/7/2022		Bbasketball 1/4/ Boys Basketball Official on 1/4/22 vs LOW	0	\$ 85.00
201124937	ERZAR, JIM	1/7/2022		GBasketball 1/3, Girls Basketball Official on 1/3/22 vs MIB	0	\$ 60.00
	ERZAR, JIM	1/7/2022		GBasketball 1/3, Girls Basketball Official on 1/3/22 vs MIB	0	\$ 85.00
	ERZAR, JIM	1/7/2022		GBasketball 1/3, Girls Basketball Official on 1/3/22 vs MIB	0	\$ 129.92
201124938	Forbort, Andy	1/7/2022		GBasketball 1/3, Girls Basketball Official on 1/3/22 vs MIB	0	\$ 60.00
	Forbort, Andy	1/7/2022		GBasketball 1/3, Girls Basketball Official on 1/3/22 vs MIB	0	\$ 85.00
	Forbort, Andy	1/7/2022		Bbasketball 1/4/ Boys Basketball Official on 1/4/22 vs LOW	0	\$ 60.00
	Forbort, Andy	1/7/2022		Bbasketball 1/4/ Boys Basketball Official on 1/4/22 vs LOW	0	\$ 85.00
201124939	Gherardi, Maria	1/7/2022		GHockey 1/4/22 Girls Hockey Official on 1/4/22 vs Hibbing	0	\$ 80.00
201124940	NCPERS Group Life Ins.	1/7/2022	1.64913E+11	Jan Premium 2022	0	\$ 96.00

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201124941	Olson, Heather	1/7/2022	10622	ECFE Tuition Refund		0 \$ 17.14
201124942	Ott, Robert	1/7/2022	GBasketball 1/3,	Girls Basketball Official on 1/3/22 vs MIB		0 \$ 60.00
	Ott, Robert	1/7/2022	GBasketball 1/3,	Girls Basketball Official on 1/3/22 vs MIB		0 \$ 85.00
201124944	SCAIA, TODD	1/7/2022	GHockey 1/4/22	Girls Hockey Official on 1/4/22 vs Hibbing		0 \$ 107.00
	SCAIA, TODD	1/7/2022	GHockey 1/4/22	Girls Hockey Official on 1/4/22 vs Hibbing		0 \$ 111.74
201124945	White, Jon	1/7/2022	Bbasketball 1/4/	Boys Basketball Official on 1/4/22 vs LOW		0 \$ 60.00
	White, Jon	1/7/2022	Bbasketball 1/4/	Boys Basketball Official on 1/4/22 vs LOW		0 \$ 85.00
	White, Jon	1/7/2022	Bbasketball 1/4/	Boys Basketball Official on 1/4/22 vs LOW		0 \$ 119.34
201124946	Yowell, Robert	1/7/2022	10622	Refund Preschool Tuition		0 \$ 85.00
201124947	UNIVERSITY OF MINNESOTA	1/12/2022	Anna Windels	2020-2021 EW Backus Scholarship Award - Anna Windels - Student ID #5716795		0 \$ 500.00
201124948	Madison National Life	1/12/2022	1476013	January LTD Premium		0 \$ 153.60
	Madison National Life	1/12/2022	1476014	January Life Premium		0 \$ 1,694.70
201124949	AT & T Mobility	1/13/2022	287310522499X	Bus WI-FI	1102200028	\$ 111.65
	AT & T Mobility	1/13/2022	287310522499X	Hotspots	1102200028	\$ 101.65
	AT & T Mobility	1/13/2022	287297713167X	Hotspots	1102200028	\$ 229.38
	AT & T Mobility	1/13/2022	287297713167X	IT Dir Phone	1102200028	\$ 49.70
	AT & T Mobility	1/13/2022	287297713167X	Hotspots	1102200028	\$ 382.30
201124950	MIDCONTINENT COMMUNICATIONS	1/13/2022	2.75104E+13	Fields; Internet	3002200009	\$ 8.57
	MIDCONTINENT COMMUNICATIONS	1/13/2022	2.75104E+13	FHS Fax	3002200009	\$ 28.20
	MIDCONTINENT COMMUNICATIONS	1/13/2022	1.51403E+13	ALC Phone & Data	3002200001	\$ 166.30
201124951	MN ENERGY RESOURCES CORP	1/13/2022	0503196532-00	Arena Water Heater	8102200031	\$ 5,986.05
	MN ENERGY RESOURCES CORP	1/13/2022	0506435793-00	Arena	8102200031	\$ 3,867.92
	MN ENERGY RESOURCES CORP	1/13/2022	0507263223-00	Natural Gas Services; FHS	8102200031	\$ 9,326.14
	MN ENERGY RESOURCES CORP	1/13/2022	0507263223-00	Natural Gas Services; FHS	8102200031	\$ 3,108.71

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	MN ENERGY RESOURCES CORP	1/13/2022	0503526034-001	FES Natural Gas Services	8102200031	\$ 5,149.41
201124952	Annie's Frozen Yogurt	1/18/2022	25385	Frozen Yogurt	7702200000	\$ 100.00
201124953	Casey & Krisch Publishers	1/18/2022	20018954	FES Training Books (Tate)	1302200127	\$ 100.00
201124954	CITIZENS FOR BACKUS	1/18/2022	10122	ALC Lease Agreement	3002200000	\$ 722.62
201124955	FLEETPRIDE TRUCK & TRAILER PARTS	1/18/2022	88159784	Air Spring	0	\$ 136.89
201124956	FORESTLAND SALES AND SERVICE	1/18/2022	1019126	Parts	0	\$ 29.95
201124957	GUARDIAN PEST CONTROL INC	1/18/2022	2306111	Pest Control Service	8102200019	\$ 64.65
201124958	Jaeger Sports Inc	1/18/2022	2888	FEF Baseball (Phil Talmage) Arm Care Bands	3002200062	\$ 361.28
201124959	K&K MEYERS INC	1/18/2022	639	Replace Glass in Arena	0	\$ 1,343.06
201124960	KANTOR ELECTRIC INC	1/18/2022	16730	No power to home ec room found a burned out sump pump in tunnel under office	8102200096	\$ 200.00
	KANTOR ELECTRIC INC	1/18/2022	16731	work on table saw wood shop	8102200095	\$ 150.00
	KANTOR ELECTRIC INC	1/18/2022	16737	WEE light filled with water	8102200092	\$ 175.75
	KANTOR ELECTRIC INC	1/18/2022	16738	Use of lift for when ball hit diffuser and needed to be reattached by our staff	8102200093	\$ 265.00
	KANTOR ELECTRIC INC	1/18/2022	16878	Falls Elementary basket ball hoop limit switch	8102200131	\$ 465.00
201124961	KGHS-AM	1/18/2022	11D0015184	School Matters	102200001	\$ 225.00
201124962	RAINY LAKE MEDICAL CENTER	1/18/2022	3796	OT/PT & Speech Services	1102200014	\$ 5,383.09
	RAINY LAKE MEDICAL CENTER	1/18/2022	3796	OT/PT & Speech Services	1102200014	\$ 1,158.71
201124963	The Sport Shop	1/18/2022	10522	FEF Girls Hockey (Rachel Helleloid) Practice Jerseys	3002200061	\$ 496.00
201124964	Clement, David Brian	1/13/2022	Gbasketball 1/6,	Girls Basketball Official on 1/6/22 vs Hibbing	0	\$ 60.00
	Clement, David Brian	1/13/2022	Gbasketball 1/6,	Girls Basketball Official on 1/6/22 vs Hibbing	0	\$ 85.00
	Clement, David Brian	1/13/2022	Gbasketball 1/6,	Girls Basketball Official on 1/6/22 vs Hibbing	0	\$ 133.38
201124965	GLUMACK, BABE	1/13/2022	Gbasketball 1/6,	Girls Basketball Official on 1/6/22 vs Hibbing	0	\$ 60.00

Payables Summary  
January 18, 2022

Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
	GLUMACK, BABE	1/13/2022	Gbasketball 1/6,	Girls Basketball Official on 1/6/22 vs Hibbing		0 \$ 85.00
201124966	PELLAND, WANDA	1/13/2022	20415r	Insurance Reimbursement Health Care		0 \$ 1,422.00
201124967	VAKE, TRAVIS	1/13/2022	Gbasketball 1/6,	Girls Basketball Official on 1/6/22 vs Hibbing		0 \$ 60.00
	VAKE, TRAVIS	1/13/2022	Gbasketball 1/6,	Girls Basketball Official on 1/6/22 vs Hibbing		0 \$ 85.00
201124968	Zuehlke, Bob	1/13/2022	GHockey 1/8/22	Girls Hockey Official on 1/8/22 vs Long Prairie		0 \$ 107.00
	Zuehlke, Bob	1/13/2022	GHockey 1/8/22	Girls Hockey Official on 1/8/22 vs Long Prairie		0 \$ 141.57
202100581	Aviben	12/17/2021	20211217ADTSA	Payroll accrual		0 \$ 173.08
	Aviben	12/17/2021	20211217ADTSA	Payroll accrual		0 \$ 301.74
	Aviben	12/17/2021	20211217ADTSA	Payroll accrual		0 \$ 1,834.91
	Aviben	12/17/2021	20211217ADTSA	Payroll accrual		0 \$ 52.95
202100581	Aviben	12/17/2021	20211217ADTSE	Payroll accrual		0 \$ 3,462.14
	Aviben	12/17/2021	20211217ADTSE	Payroll accrual		0 \$ 82.06
	Aviben	12/17/2021	20211217ADTSF	Payroll accrual		0 \$ 1,752.67
	Aviben	12/17/2021	20211217ADTSG	Payroll accrual		0 \$ 384.62
	Aviben	12/17/2021	20211217ADTSH	Payroll accrual		0 \$ 138.47
	Aviben	12/17/2021	20211217ADTSI	Payroll accrual		0 \$ 936.02
	Aviben	12/17/2021	20211217ADTSM	Payroll accrual		0 \$ 210.04
	Aviben	12/17/2021	20211217ADTSM	Payroll accrual		0 \$ 43.95
	Aviben	12/17/2021	20211217ADTSS	Payroll accrual		0 \$ 350.00
	Aviben	12/17/2021	20211217ADTSV	Payroll accrual		0 \$ 2,785.93
	Aviben	12/17/2021	20211217ADTSV	Payroll accrual		0 \$ 131.20
	Aviben	12/17/2021	20211217AFTSA	TSA Benefit		0 \$ 92.30
	Aviben	12/17/2021	20211217AFTSA	TSA Benefit		0 \$ 301.74
	Aviben	12/17/2021	20211217AFTSA	TSA Benefit		0 \$ 259.78
	Aviben	12/17/2021	20211217AFTSA	TSA Benefit		0 \$ 52.95
	Aviben	12/17/2021	20211217AFTSE	TSA Benefit		0 \$ 1,595.06
	Aviben	12/17/2021	20211217AFTSE	TSA Benefit		0 \$ 82.06

Payables Summary  
January 18, 2022

Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
	Aviben	12/17/2021	20211217AFTSF	TSA Benefit	0	\$ 504.26
	Aviben	12/17/2021	20211217AFTSG	Payroll accrual	0	\$ 101.28
	Aviben	12/17/2021	20211217AFTSH	TSA Benefit	0	\$ 46.15
	Aviben	12/17/2021	20211217AFTSII	TSA Benefits	0	\$ 456.33
	Aviben	12/17/2021	20211217AFTSM	TSA Benefit	0	\$ 207.54
	Aviben	12/17/2021	20211217AFTSM	TSA Benefit	0	\$ 31.74
	Aviben	12/17/2021	20211217AFTSS	TSA Benefit	0	\$ 82.06
	Aviben	12/17/2021	20211217AFTSV	TSA Benefit	0	\$ 1,199.43
	Aviben	12/17/2021	20211217AFTSV	TSA Benefit	0	\$ 67.29
202100582	Empower Retirement	12/17/2021	20211217ADDEI	Payroll accrual	0	\$ 580.00
	Empower Retirement	12/17/2021	20211217ADDEI	Payroll accrual	0	\$ 50.00
	Empower Retirement	12/17/2021	20211217ADG-4	Payroll accrual	0	\$ 47.13
	Empower Retirement	12/17/2021	20211217ADG-4	Payroll accrual	0	\$ 31.75
	Empower Retirement	12/17/2021	20211217AFDEF	Deferred Comp 457 Benefit	0	\$ 47.13
	Empower Retirement	12/17/2021	20211217AFDEF	Deferred Comp 457 Benefit	0	\$ 31.75
	Empower Retirement	12/17/2021	20211217AFHCS	HCSP	0	\$ 2,820.08
	Empower Retirement	12/17/2021	20211217AFHCS	HCSP	0	\$ 69.99
202100583	Internal Revenue Service	12/17/2021	20211217ADFIC	Payroll accrual	0	\$ 17,094.33
	Internal Revenue Service	12/17/2021	20211217ADFIC	Payroll accrual	0	\$ 567.36
	Internal Revenue Service	12/17/2021	20211217ADFIC	Payroll accrual	0	\$ 545.12
202100583	Internal Revenue Service	12/17/2021	20211217ADFTA	Payroll accrual	0	\$ 335.00
	Internal Revenue Service	12/17/2021	20211217ADFTF	Payroll accrual	0	\$ 145.68
	Internal Revenue Service	12/17/2021	20211217ADFTX	Payroll accrual	0	\$ 21,744.03
	Internal Revenue Service	12/17/2021	20211217ADFTX	Payroll accrual	0	\$ 551.43
	Internal Revenue Service	12/17/2021	20211217ADFTX	Payroll accrual	0	\$ 350.21
	Internal Revenue Service	12/17/2021	20211217ADMC	Payroll accrual	0	\$ 3,997.86
	Internal Revenue Service	12/17/2021	20211217ADMC	Payroll accrual	0	\$ 132.71
	Internal Revenue Service	12/17/2021	20211217ADMC	Payroll accrual	0	\$ 127.49
	Internal Revenue Service	12/17/2021	20211217AFFIC	FICA Benefit	0	\$ 17,094.33
	Internal Revenue Service	12/17/2021	20211217AFFIC	FICA Benefit	0	\$ 567.36
	Internal Revenue Service	12/17/2021	20211217AFFIC	FICA Benefit	0	\$ 545.12
	Internal Revenue Service	12/17/2021	20211217AFMD	Medicare Benefit	0	\$ 3,997.86
	Internal Revenue Service	12/17/2021	20211217AFMD	Medicare Benefit	0	\$ 132.71

Payables Summary  
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Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
	Internal Revenue Service	12/17/2021	20211217AFMD	Medicare Benefit		0 \$ 127.49
202100584	MINNESOTA REVENUE	12/17/2021	20211217ADSIT	Payroll accrual		0 \$ 60.00
	MINNESOTA REVENUE	12/17/2021	20211217ADSIT	Payroll accrual		0 \$ 20.00
	MINNESOTA REVENUE	12/17/2021	20211217ADSIT	Payroll accrual		0 \$ 10,394.29
	MINNESOTA REVENUE	12/17/2021	20211217ADSIT	Payroll accrual		0 \$ 278.33
	MINNESOTA REVENUE	12/17/2021	20211217ADSIT	Payroll accrual		0 \$ 188.06
	MINNESOTA REVENUE	12/17/2021	20211217ADSIT	Payroll accrual		0 \$ 59.34
202100585	MN Teachers Retirement Association	12/17/2021	20211217ADTR	Payroll accrual		0 \$ 14,995.35
	MN Teachers Retirement Association	12/17/2021	20211217ADTR	Payroll accrual		0 \$ 361.92
	MN Teachers Retirement Association	12/17/2021	20211217ADTR	Payroll accrual		0 \$ 32.46
	MN Teachers Retirement Association	12/17/2021	20211217AFTRA	TRA Benefit		0 \$ 16,674.90
	MN Teachers Retirement Association	12/17/2021	20211217AFTRA	TRA Benefit		0 \$ 402.47
	MN Teachers Retirement Association	12/17/2021	20211217AFTRA	TRA Benefit		0 \$ 36.10
202100586	Public Employees Retirement Associatic	12/17/2021	20211217ADDCI	Payroll accrual		0 \$ 30.00
	Public Employees Retirement Associatic	12/17/2021	20211217ADPEF	Payroll accrual		0 \$ 5,481.93
	Public Employees Retirement Associatic	12/17/2021	20211217ADPEF	Payroll accrual		0 \$ 244.83
	Public Employees Retirement Associatic	12/17/2021	20211217ADPEF	Payroll accrual		0 \$ 583.64
	Public Employees Retirement Associatic	12/17/2021	20211217AFDCF	DCP Benefit		0 \$ 30.00
	Public Employees Retirement Associatic	12/17/2021	20211217AFPER	PERA Benefit		0 \$ 6,325.30
	Public Employees Retirement Associatic	12/17/2021	20211217AFPER	PERA Benefit		0 \$ 282.50
	Public Employees Retirement Associatic	12/17/2021	20211217AFPER	PERA Benefit		0 \$ 673.45
	Public Employees Retirement Associatic	12/17/2021	20211217AFPER	Payroll accrual		0 \$ -
202100587	MN PEIP	12/27/2021	1135292	Health Premium-December		0 \$ 111,116.54
202100588	MN PEIP	12/27/2021	1150300	Health Premium-January 2022		0 \$ 120,220.46
202100589	Aviben	12/31/2021	20211231ADTSA	Payroll accrual		0 \$ 173.08
	Aviben	12/31/2021	20211231ADTSA	Payroll accrual		0 \$ 301.74
	Aviben	12/31/2021	20211231ADTSA	Payroll accrual		0 \$ 1,834.91
	Aviben	12/31/2021	20211231ADTSA	Payroll accrual		0 \$ 52.95
	Aviben	12/31/2021	20211231ADTSE	Payroll accrual		0 \$ 3,462.14
	Aviben	12/31/2021	20211231ADTSE	Payroll accrual		0 \$ 82.06
	Aviben	12/31/2021	20211231ADTSF	Payroll accrual		0 \$ 1,752.67
	Aviben	12/31/2021	20211231ADTSC	Payroll accrual		0 \$ 384.62
	Aviben	12/31/2021	20211231ADTSH	Payroll accrual		0 \$ 138.47

Payables Summary  
January 18, 2022

Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
	Aviben	12/31/2021	20211231ADTSI	Payroll accrual	0	\$ 936.02
	Aviben	12/31/2021	20211231ADTSM	Payroll accrual	0	\$ 210.04
	Aviben	12/31/2021	20211231ADTSM	Payroll accrual	0	\$ 43.95
	Aviben	12/31/2021	20211231ADTSS	Payroll accrual	0	\$ 350.00
	Aviben	12/31/2021	20211231ADTS\	Payroll accrual	0	\$ 2,785.93
	Aviben	12/31/2021	20211231ADTS\	Payroll accrual	0	\$ 131.20
	Aviben	12/31/2021	20211231AFTSA	TSA Benefit	0	\$ 92.30
	Aviben	12/31/2021	20211231AFTSA	TSA Benefit	0	\$ 301.74
	Aviben	12/31/2021	20211231AFTSA	TSA Benefit	0	\$ 259.78
	Aviben	12/31/2021	20211231AFTSA	TSA Benefit	0	\$ 52.95
	Aviben	12/31/2021	20211231AFTSE	TSA Benefit	0	\$ 1,595.06
	Aviben	12/31/2021	20211231AFTSE	TSA Benefit	0	\$ 82.06
	Aviben	12/31/2021	20211231AFTSF	TSA Benefit	0	\$ 504.26
	Aviben	12/31/2021	20211231AFTSG	Payroll accrual	0	\$ 101.28
	Aviben	12/31/2021	20211231AFTSH	TSA Benefit	0	\$ 46.15
	Aviben	12/31/2021	20211231AFTSI	TSA Benefits	0	\$ 456.33
	Aviben	12/31/2021	20211231AFTSM	TSA Benefit	0	\$ 207.54
	Aviben	12/31/2021	20211231AFTSM	TSA Benefit	0	\$ 31.74
	Aviben	12/31/2021	20211231AFTSS	TSA Benefit	0	\$ 82.06
	Aviben	12/31/2021	20211231AFTSV	TSA Benefit	0	\$ 1,199.43
	Aviben	12/31/2021	20211231AFTSV	TSA Benefit	0	\$ 67.29
202100590	Empower Retirement	12/31/2021	20211231ADDEI	Payroll accrual	0	\$ 580.00
	Empower Retirement	12/31/2021	20211231ADDEI	Payroll accrual	0	\$ 50.00
	Empower Retirement	12/31/2021	20211231ADG-4	Payroll accrual	0	\$ 47.13
	Empower Retirement	12/31/2021	20211231ADG-4	Payroll accrual	0	\$ 31.75
202100590	Empower Retirement	12/31/2021	20211231AFDEF	Deferred Comp 457 Benefit	0	\$ 47.13
	Empower Retirement	12/31/2021	20211231AFDEF	Deferred Comp 457 Benefit	0	\$ 31.75
	Empower Retirement	12/31/2021	20211231AFHCS	HCSP	0	\$ 13,539.08
	Empower Retirement	12/31/2021	20211231AFHCS	HCSP	0	\$ 69.99
202100591	Internal Revenue Service	12/31/2021	20211231ADFIC	Payroll accrual	0	\$ 18,181.15
	Internal Revenue Service	12/31/2021	20211231ADFIC	Payroll accrual	0	\$ 569.14
	Internal Revenue Service	12/31/2021	20211231ADFIC	Payroll accrual	0	\$ 701.27
	Internal Revenue Service	12/31/2021	20211231ADFIC	Payroll accrual	0	\$ 0.85

Payables Summary  
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Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
	Internal Revenue Service	12/31/2021	20211231ADFTA	Payroll accrual	0	\$ 335.00
	Internal Revenue Service	12/31/2021	20211231ADFTF	Payroll accrual	0	\$ 165.03
	Internal Revenue Service	12/31/2021	20211231ADFTX	Payroll accrual	0	\$ 23,209.46
	Internal Revenue Service	12/31/2021	20211231ADFTX	Payroll accrual	0	\$ 601.77
	Internal Revenue Service	12/31/2021	20211231ADFTX	Payroll accrual	0	\$ 544.34
	Internal Revenue Service	12/31/2021	20211231ADMC	Payroll accrual	0	\$ 4,252.06
	Internal Revenue Service	12/31/2021	20211231ADMC	Payroll accrual	0	\$ 133.12
	Internal Revenue Service	12/31/2021	20211231ADMC	Payroll accrual	0	\$ 164.01
	Internal Revenue Service	12/31/2021	20211231ADMC	Payroll accrual	0	\$ 0.20
	Internal Revenue Service	12/31/2021	20211231AFFIC	FICA Benefit	0	\$ 18,181.15
	Internal Revenue Service	12/31/2021	20211231AFFIC	FICA Benefit	0	\$ 569.14
	Internal Revenue Service	12/31/2021	20211231AFFIC	FICA Benefit	0	\$ 701.27
	Internal Revenue Service	12/31/2021	20211231AFFIC	Payroll accrual	0	\$ 0.85
	Internal Revenue Service	12/31/2021	20211231AFMD	Medicare Benefit	0	\$ 4,252.06
	Internal Revenue Service	12/31/2021	20211231AFMD	Medicare Benefit	0	\$ 133.12
	Internal Revenue Service	12/31/2021	20211231AFMD	Medicare Benefit	0	\$ 164.01
	Internal Revenue Service	12/31/2021	20211231AFMD	2020 Tax Corr	0	\$ 0.20
202100592	MINNESOTA REVENUE	12/31/2021	20211231ADSIT	Payroll accrual	0	\$ 60.00
	MINNESOTA REVENUE	12/31/2021	20211231ADSIT	Payroll accrual	0	\$ 20.00
	MINNESOTA REVENUE	12/31/2021	20211231ADSIT	Payroll accrual	0	\$ 11,127.97
	MINNESOTA REVENUE	12/31/2021	20211231ADSIT	Payroll accrual	0	\$ 301.18
	MINNESOTA REVENUE	12/31/2021	20211231ADSIT	Payroll accrual	0	\$ 289.63
	MINNESOTA REVENUE	12/31/2021	20211231ADSIT	Payroll accrual	0	\$ 74.76
202100593	MN Teachers Retirement Association	12/31/2021	20211231ADTRA	Payroll accrual	0	\$ 14,965.34
	MN Teachers Retirement Association	12/31/2021	20211231ADTRA	Payroll accrual	0	\$ 366.04
	MN Teachers Retirement Association	12/31/2021	20211231ADTRA	Payroll accrual	0	\$ 24.35
	MN Teachers Retirement Association	12/31/2021	20211231AFTRA	TRA Benefit	0	\$ 16,643.14
	MN Teachers Retirement Association	12/31/2021	20211231AFTRA	TRA Benefit	0	\$ 407.05
202100593	MN Teachers Retirement Association	12/31/2021	20211231AFTRA	TRA Benefit	0	\$ 27.07
202100594	Public Employees Retirement Associatic	12/31/2021	20211231ADDCI	Payroll accrual	0	\$ 30.00
	Public Employees Retirement Associatic	12/31/2021	20211231ADPEF	Payroll accrual	0	\$ 6,470.94
	Public Employees Retirement Associatic	12/31/2021	20211231ADPEF	Payroll accrual	0	\$ 299.98
	Public Employees Retirement Associatic	12/31/2021	20211231ADPEF	Payroll accrual	0	\$ 742.49

Payables Summary  
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Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
	Public Employees Retirement Associatic	12/31/2021	20211231AFDCF	DCP Benefit		0 \$ 30.00
	Public Employees Retirement Associatic	12/31/2021	20211231AFPER	PERA Benefit		0 \$ 7,466.51
	Public Employees Retirement Associatic	12/31/2021	20211231AFPER	PERA Benefit		0 \$ 346.09
	Public Employees Retirement Associatic	12/31/2021	20211231AFPER	PERA Benefit		0 \$ 856.72
	Public Employees Retirement Associatic	12/31/2021	20211231AFPER	Payroll accrual		0 \$ -
202100595	Aviben	12/29/2021	20211229AFTSA	TSA Benefit		0 \$ 50.00
202100596	Internal Revenue Service	12/29/2021	20211229ADFIC	Payroll accrual		0 \$ -
	Internal Revenue Service	12/29/2021	20211229ADFTX	Payroll accrual		0 \$ -
	Internal Revenue Service	12/29/2021	20211229ADMC	Payroll accrual		0 \$ -
202100597	MINNESOTA REVENUE	12/29/2021	20211229ADSIT	Payroll accrual		0 \$ -
202100598	MN Teachers Retirement Association	12/29/2021	20211229ADTR	Payroll accrual		0 \$ -
202100599	MN Teachers Retirement Association	12/31/2021	20211231BFTRA	TRA Benefit		0 \$ (1.64)
202100600	Further	1/3/2022	15923209	Participant Fee-December		0 \$ 225.50
202100601	Further	1/3/2022	40044305	Med/Dep Reimbursements		0 \$ 939.70
202100602	Further	1/3/2022	40051345	Med/Dep Reimbursements		0 \$ 1,460.90
202100603	Further	1/3/2022	40066335	Med/Dep Reimbursements		0 \$ 932.11
202100604-	BMO	1/3/2022		See Credit Card Detail		
202100704		1/3/2022		Report		\$ 12,795.33
212200040	Anderson, Charles	1/18/2022	122221	December Mileage		0 \$ 7.84
212200041	Christianson, Ginger	1/18/2022	123121	December Mileage		0 \$ 90.05
212200042	Christianson, Rosa	1/18/2022	122121	December Mileage		0 \$ 4.20
212200043	Erickson, Jennifer	1/18/2022	122021	Cell Phone - Sept, Oct, Nov.		0 \$ 200.00
212200044	Holt, Thomas	1/18/2022	123121	Cell Phone Reimbursement - July 2021 - December 2021		0 \$ 450.00
212200045	Mankus, Linda	1/18/2022	122221	November/December Mileage		0 \$ 11.48
212200046	Peterson, Paul	1/18/2022	121521	December Mileage		0 \$ 12.32
212200047	Scholler, Angela	1/18/2022	123121	December Mileage		0 \$ 17.92
212200048	Seegert, Michael	1/18/2022	122121	November/December Mileage		0 \$ 3.36
212200049	Stenberg, Casey	1/18/2022	ERIN20220111A	1/8/2022 Purpose: Mileage Distance Traveled: 319 miles Went to Duluth, MN to Best Buy to pick up a MacBook for iPad Management.		0 \$ 138.77

Payables Summary  
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Check No	Vendor	Check Date	Invoice No.	Invoice Description	PO No	Amount
212200050	Tate, Melissa	1/18/2022	ERIN20220105A	7/1/2021-12/31/2021 Cell phone		0 \$ 450.00
212200051	Wilson, June	1/18/2022	122221	December Mileage		0 \$ 31.36
<b>Total</b>						<b>\$ 1,014,672.64</b>

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

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This employment schedule covers the wages and benefits for At Will positions. This includes part time, nonunion, casual, substitute and 12 month “At Will” employees. It is to be understood the wage and benefit descriptions are separate from position job descriptions. Wage and benefit descriptions, as well as, position job descriptions exist only as a result of school board action, and may be changed at any time by the school board to best meet the needs of the school district as such needs are interpreted by the school board.

The school district follows a fiscal year from July 1 to June 30; therefore, all wage and benefits follow a July 1 effective date unless noted otherwise.

An “At Will” employee serves at the sole discretion of the school board and has no expectation of a contractual relationship. As a matter of policy action only, an “At Will” employee who is terminated from service may expect two weeks of immediate severance, unless the employee’s severance from employment is as a result of blatant disregard of school district policies governing the position’s function, or insubordination to the employee’s supervisor, or conviction of a felony. In those instances the employee will be terminated with forfeiture of two weeks’ salary, as well as, forfeiture of any and all severance benefits which the employee may have accrued up to the date of termination.

## SECTION A – PART TIME NON UNION, CASUAL AND SUBSTITUTE POSITIONS:

This section covers the wages for those positions defined as general part time, non-union, casual and substitute positions. These positions do not qualify for any paid benefits or paid leave time. Unpaid personal time off is at the discretion and approval of the positions immediate supervisor.

**PART TIME NON UNION POSITION:** A position which is not covered by a collective bargaining agreement and does not exceed the lesser of 14 hours per week or 35 percent of the normal work week in the employee’s appropriate unit.

**CASUAL POSITION:** A position which is basically temporary or seasonal in character and: (i) are not for more than 67 working days in any calendar year; or (ii) are not for more than 100 working days in any calendar year and the employees are under the age of 22, are full time students enrolled in a nonprofit or public educational institution prior to being hired by the employer, and have indicated, either in an application for employment or by being enrolled at an educational institution for the next academic year or term, an intention to continue as students during or after their temporary employment.

**SUBSTITUTE POSITION:** A position which works on an as needed basis, due to the absence of an employee regularly assigned.

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

## Hourly Wage Schedule A

POSITION	TYPE	Effective 7/1/2020	Effective 1/1/2022	Effective 7/1/2022
Arena Helper	Seasonal	\$10.46	\$12.00	\$12.12
AWD Program Aide / Van Driver	Casual	\$14.42	\$15.00	\$15.15
Bus Driver Training	Part Time	\$16.32	\$16.65	\$16.81
Custodial Summer Worker	Seasonal	\$10.98	\$13.00	\$13.13
Lifeguard	Casual	\$11.50	\$15.00	\$15.15
Locker Room Supervision*	Casual	\$15/class period	\$15/class period	\$15/class period
Red Cross Instructor	Casual	\$14.63	\$17.00	\$17.17
Substitute Bus Driver	Substitute	<del>\$22.03</del> \$21.92	\$22.36	\$22.58
Substitute Café Helper	Substitute	\$10.46	\$13.00	\$13.13
Substitute Custodian	Substitute	\$13.76	\$16.00	\$16.16
Substitute LPN	Substitute	\$ <del>18.49</del> 18.40	\$20.00	\$20.20
Substitute Paraprofessional	Substitute	\$12.40	\$14.00	\$14.14
Substitute Secretary	Substitute	\$13.76	\$15.00	\$15.15
Student Worker - Tech. Depart.	Casual	\$11.04	\$12.00	\$12.12
Water Safety Instructor	Casual	\$12.30	\$15.00	\$15.15

\* All rates are hourly wage per hour except where noted. Retro payments will go back to January 1<sup>st</sup>, 2022.

Effective 1.1.2022 Lifeguard will be reimbursed for certification costs upon working for the district for 40 hours.

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

## SECTION A-1 –SUBSTITUTE POSITIONS WITH PRIOR DISTRICT EXPERIENCE:

Substitutes who previously worked for the District as a Fireman, Janitor or Secretary who are substituting in those positions as a Substitute Fireman, Janitor or Secretary will be paid at the year 1 hourly rate under the Local 510 Collective Bargaining Agreement effective January 1, 2021.

## SECTION A, SUBD. 1 – PART TIME BUS DRIVERS:

POSITION	Effective: 07/01/2021	Effective: 07/01/2022
Bus Drivers	\$ 22.36	\$ 22.58

**Bus Driver Stipend:** \$500 retention and recruitment stipend for a bus driver that worked the majority of the period from start of 2021 – 22 school year through January 21<sup>st</sup> and \$500 stipend paid for a driver that drives the majority of the 21-22 school year for the period of January 24<sup>th</sup> through the end of school. A \$500 recruitment and retention stipend will be paid to bus drivers that work the majority of 2022 – 23 school year. Paid out at the end of the school year.

New hired regular route bus driver (to/from transportation) holding a current bus driving license which requires no training or license testing assigned to a daily route will qualify for a \$500 bonus stipend upon working for 90 days.

## SECTION B – COMMUNITY EDUCATION ADULTS WITH DISABILITIES COORDINATOR:

This section defines the wages and benefits for the Adults with Disabilities Coordinator position.

The Adults with Disabilities Coordinator position is assigned to work not to exceed 1,220 hours per fiscal year, July 1 to June 30. Basic work day is 4 hours per day.

The wages and benefits for this position are as follows:

	Effective: 07/01/2021	Effective: 07/01/2022
Hourly Rate:	\$16.84	\$17.01

**Vacation:** 4 hours of paid vacation. Vacation cannot be carried over. Unused vacation at the end of the fiscal year will not be paid out.

**Sick Leave:** 40 hours of sick leave. Sick leave cannot be carried over and will not accumulate. Unused sick leave at the end of the fiscal year will be lost.

**Flex Benefit:** No District Contribution. Employee at their own expense may elect to participate in either the medical or dependent care flexible spending benefit.

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

TSA Match: No District Contribution. Employee at their expense may elect to participate in the 403(b) program.

\$1,000 retention and recruitment stipend for coordinator that worked the majority of the 2021 – 22 school year and \$500 stipend for working the majority of 2022 – 23 school year. Paid out at the end of the school year.

## SECTION C – LPN AIDE:

This section defines the wages and benefits for the LPN Aide position.

The LPN Aide position is assigned to work not to exceed 1,232 hours per school year beginning two days prior to the 174 student days. Basic work day is 7 hours per day, five days per week or days of student attendance.

The wages and benefits for this position are as follows:

	Effective: 07/01/2021	Effective: 07/01/2022
Hourly Rate:	\$20.00	\$20.20

Health Insurance: Maximum District Contribution \$4,160;  
(\$346.67/month for 12 months assuming employee works 176 days)

Personal Time Off: Earn .0398 hours PTO/hour worked (49 hours for working 1,232 hours)

\$2,000 retention and recruitment stipend for LPN Aide that worked the majority of the 2021 – 22 school year and 1,000 stipend for working the majority of 2022 – 23 school year. 2021-22 payments will be made at mid-year and end of school year, 2022-23 payment will be made at the end of the school year. . LPN Aide working less than 1392 hours would have stipend prorated using 1392 hours.

## SECTION D – DISTRICT SCHOOL NUTRITION DIRECTOR:

This section defines the wages and benefits for the District School Nutrition Director.

The District School Nutrition Director position is assigned to work not to exceed 550 hours per fiscal year.

The wage information for this position is as follows:

	Effective: 07/01/2021	Effective: 07/01/2022
Hourly Rate:	\$27.59	\$27.87

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

All required state, federal and district training will be paid per the above wage schedule.

District School Nutrition Director will have recruitment and retention stipend paid to make them whole with respect to the \$2,000 stipend for 2021-22 school year and the \$1,000 stipend in 2022-23 school year assuming they work the majority of the year in this position. Max amount an employee will get for this stipend in total from the district is \$2,000 for 21-22 and \$1,000 for 22-23.

## SECTION E – INDIAN EDUCATION COORDINATOR:

	Effective: 07/01/2019	Effective: 07/01/2020
Hourly Rate:	\$ 21.90	\$ 22.34

Indian Education Coordinator will have recruitment and retention stipend paid to make them whole with respect to the \$2,000 stipend for 2021-22 school year and the \$1,000 stipend in 2022-23 school year assuming they work the majority of the year in this position. Max amount an employee will get for this stipend in total from the district is \$2,000 for 21-22 and \$1,000 for 22-23.

## SECTION D – FULL TIME POSITIONS:

Effective June 1, 2018 this section covers the wages and benefits for the following positions:

- Accounts Payable/Receivable Clerk
- Business Manager
- Business Office Clerk
- Maintenance/Transportation Director
- Personnel/Payroll Clerk
- Technology Assistant

At Will 12 month positions are assigned to work all 12 months of the calendar year. The wages and benefits for these positions are defined in this section.

Positions less than 2,080 hours per year will receive prorated benefits. Positions less than 1,560 hours per fiscal year will not qualify for paid benefits or paid vacation.

Positions shall be defined by a six level wage schedule, with level six to be the highest level for all positions. The school board shall reserve the right to place a new hire on any level it deems appropriate. Any and all advancements to the next highest level will be determined by the employee's job performance in terms of meeting the employee's own professional goals, and goals approved by the school board for the specific positions. The employee's individual professional goals shall be submitted annually by the employee to the Superintendent of schools who shall have the responsibility to assess the appropriateness of the employee's continued professional development. All professional goals shall be capable of being assessed using reliable and valid measures and data. The school board reserves the

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

right to establish position goals for all positions. The superintendent is responsible for the assessment of district goals and shall provide the employee with an annual performance evaluation.

It is assumed under usual conditions that an employee shall require two service years in each level prior to advancing to the next level. The first year will be to demonstrate the professional growth, and the second year to demonstrate ability to sustain the level of professional growth achieved the first year.

Growth in the wage schedule reflected by the schedule itself will in part be governed by the cost of living measures. However, the school board shall not be bound to incorporate cost of living adjustments to the salary intervals and shall make any and all adjustments in the best interest of the district's students and resources available to the school board.

### Wage Schedule - At Will 12 Month Positions:

Position	Rate Type	Level	7/1/2020	7/1/2021	7/1/2022
Accounts Payable / Receivable Clerk	Hourly	Level 1	\$20.05	\$20.45	\$20.66
		Level 2	\$20.85	\$21.27	\$21.48
		Level 3	\$21.69	\$22.12	\$22.35
		Level 4	\$22.57	\$23.02	\$23.25
		Level 5	\$23.45	\$23.92	\$24.16
		Level 6	\$24.39	\$24.88	\$25.13
Business Manager	Annual - Exempt	Level 1	\$62,969	\$64,228	\$64,871
		Level 2	\$65,488	\$66,798	\$67,466
		Level 3	\$68,109	\$69,471	\$70,166
		Level 4	\$70,834	\$72,251	\$72,973
		Level 5	\$73,668	\$75,141	\$75,893
		Level 6	\$76,613	\$78,145	\$78,927
Maintenance / Transportation Director	Annual - Exempt	Level 1	\$65,542	\$66,853	\$67,521
		Level 2	\$68,164	\$69,527	\$70,223
		Level 3	\$70,889	\$72,307	\$73,030
		Level 4	\$73,726	\$75,201	\$75,953
		Level 5	\$76,674	\$78,207	\$78,990
		Level 6	\$79,702	\$81,296	\$82,109
Personnel / Payroll Clerk	Hourly	Level 1	\$20.05	\$20.45	\$20.66
		Level 2	\$20.85	\$21.27	\$21.48
		Level 3	\$21.69	\$22.12	\$22.35
		Level 4	\$22.57	\$23.02	\$23.25
		Level 5	\$23.45	\$23.92	\$24.16
		Level 6	\$24.39	\$24.88	\$25.13

## AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

Technology Assistant	Hourly	Level 1	\$22.50	\$22.95	\$23.18
		Level 2	\$23.41	\$23.88	\$24.12
		Level 3	\$24.35	\$24.84	\$25.09
		Level 4	\$25.32	\$25.83	\$26.08
		Level 5	\$26.33	\$26.86	\$27.13
		Level 6	\$27.38	\$27.93	\$28.21

\$2,000 retention and recruitment stipend for 12 month At-Will positions that worked the majority of the 2021 – 22 school year and \$1,000 stipend for working the majority of 2022 – 23 school year. Paid out at a time with no overtime. 2021-22 payments will be made at mid-year and end of school year, 2022-23 payment will be made at the end of the school year.

### **BENEFITS:**

All benefits will be prorated based upon the employee's full time equivalency (FTE) which is calculated by dividing the number of contract hours by 2,080 for a 260 day assignment.

#### **DENTAL INSURANCE:**

Single Coverage Dental Insurance: Effective July 1, 2015 the District will contribute a \$24.17 per month towards the cost of a single dental health insurance coverage offered through the current dental insurance plan provider.

Family Coverage Dental Insurance: Effective July 1, 2015 the District will contribute \$60.25 per month towards the cost of a family dental health insurance coverage offered through the current dental insurance plan provider.

#### **FLEX BENEFIT**

Employees at their own expense may participate in either the flexible medical spending or dependent care spending plans.

#### **HEALTH INSURANCE:**

Single Coverage Health Insurance: Effective July 1, 2019 the District shall contribute \$532.33 per month towards the cost of single health insurance coverage offered through the current health insurance plan provider.

Family Coverage Health Insurance: Effective July 1, 2019 the District will contribute \$1,284.33 per month towards the cost of family health insurance coverage offered through the current health insurance plan provider.

## **AT WILL POSITION EMPLOYMENT SCHEDULE**

January 18, 2022

### **LIFE INSURANCE:**

Employees shall receive \$100,000 term life insurance with eligibility determined by the school districts life insurance provider. Employees will be responsible for any excess life tax amount.

### **LTD INSURANCE:**

Employees shall participate in the Districts Long Term Disability Insurance program. Eligibility for participation is determined by the school districts long term disability provider. The District will add the amount of the premium cost to the individual employee's wage. Employees will pay for the cost of their individual premium via payroll deduction.

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022

## LEAVE OF ABSENCES:

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### **VACATION LEAVE:**

Effective July 1, 2016 employees will receive paid Vacation days as per the following schedule. A maximum of 10 days of vacation shall be allowed to carry over at the end of a fiscal year. Any vacation days in excess of 10 days carry over will be lost. **Vacation carry over from prior year does not accumulate and will be lost at the end of each fiscal year.** Vacation may be taken in no less than ½ hour increments. Vacation days will be accrued on July 1 of each fiscal year. Employees upon termination of service will be paid for any unused and accrued vacation through their last day of employment.

Start	0
Year 1	10 Days
Year 5	15 Days
Year 10	20 Days
Year 15	25 Days
Year 20	30 Days

### **SICK LEAVE:**

Employees shall receive fifteen (15) paid sick leave days per fiscal year. Sick leave days will be advanced to employees on July 1 of each fiscal year.

Sick leave shall be allowed by the employees Supervisor whenever an employee's absence is found to have been due to illness of the member, dependent minor child, adult child, spouse, sibling, parent, grandparent, or stepparent, and which prevents his/her attendance and performance of duties on that day or days with a limit of 160 hours in any twelve (12) month period for all except the member, spouse, and dependent minor child.

Sick leave may be used as bereavement leave by an employee for leave due to death of an immediate family member. A maximum of three (3) days leave will be allowed when no travel is necessary. In the event travel is necessary an employee will be allowed to use a maximum of five (5) days. Immediate family is defined as: father, mother, sister, brother, son, daughter, wife, husband, grandfather, grandmother, mother in-law, father in-law, daughter in-law, son in-law, brother in-law, and sister in-law.

Unused sick leave days may accumulate to a maximum credit of 180 days. When an employee's sick leave account is at its maximum, any additional sick leave days earned will accrue in a separate individual catastrophe account. The days in the catastrophe sick leave account may be used only if the following criteria are met:

A health catastrophe(s) must have caused an extreme depletion of accrued sick leave hours in accordance with the following:

- A. A health catastrophe is defined as being any illness or injury resulting in loss of accrued sick leave in excess of eighty (80) sick leave days during any 365 day period. An illness cannot be

## **AT WILL POSITION EMPLOYMENT SCHEDULE**

January 18, 2022

considered a catastrophe until the employee has accumulated an unused balance in his sick leave account of 180 days.

- B. For the purpose of this subdivision, health absences within a 365 day period need not be consecutive to be considered catastrophic

The School Board may at its option, grant the use of catastrophic sick leave account days in unusual circumstances covered by this section.

At the beginning of each fiscal year (July 1), sick leave days will be credited to the regular sick leave account first. Any days in excess of 180 shall be credited to the employees catastrophic sick leave account.

The School Board may require an employee to furnish a medical certificate from the school health officer or from a Licensed Practitioner of the Healing Arts as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. In the event that a medical certificate will be required, the employee will be so advised. Sick leave allowed shall be deducted from the accrued sick leave hours earned by the employee.

Sick leave pay shall be approved only upon electronic submission of a request on the district Skyward Employee Access system or the district paper form if requested by the employee Supervisor.

Sick leave balance upon termination of employment will not be paid out.

### **HEALTH CARE SAVINGS PLAN:**

International Falls Public Schools At Will Full Time 12 Month employees covered under this section are eligible to participate in the Minnesota Post Employment Health Care Savings Plan established under Minnesota Statute, section 352.98 (Minn. Supp. 2001) and as outlined in the Minnesota State Retirement System's Trust and Plan Documents.

### **Subdivision 1:**

This subdivision is effective July 1, 2016. Employees hired after July 1, 2005 shall receive District contributions into a Health Care Savings Plan as follows:

Employees who qualify under this subdivision and whom have provided the District with 10 years of service will qualify for a maximum District contribution of \$30,000 to an individual health care savings plan account administered by the Minnesota State Retirement System. Annual contributions will begin the first payroll in July of the employees 11<sup>th</sup> year of service to the District. The annual contribution amount will be \$1,800. The annual contribution will be prorated based upon the employee's FTE each fiscal year.

District contributions will cease upon retirement, termination of service or when the maximum District contribution amount is reached, whichever occurs first.

## **AT WILL POSITION EMPLOYMENT SCHEDULE**

January 18, 2022

In the event the employee dies before the deposit is made, the payment will be made in cash to the employee's estate.

### **PAID HOLIDAYS:**

Employees will receive the following paid holidays: July 3<sup>rd</sup>, 4<sup>th</sup>, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve, Christmas Day, New Year's Eve Day, New Year's Day, Presidents Day, Good Friday and Memorial Day.

In the event a holiday falls on a Saturday, it shall be observed on the preceding Friday, and when a holiday falls on a Sunday, it shall be observed the following Monday. If consecutive paid holidays fall on a weekend, the holiday dates shall be observed as determined by the Superintendent of Schools.

### **PAID FLOATERS:**

Employees shall receive two (2) floating holidays to be taken as scheduled by their immediate Supervisor.

### **POST-EMPLOYMENT BENEFIT OPTIONS:**

Employees who retire or are disabled and are participating in the health insurance benefit offered may elect to continue participation at their own expense. Upon death of the employee the employee's surviving spouse or legal dependent(s) if covered by the health insurance plan at the time of employees death may elect to participate at 100% their own expense.

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School Board

The Board of Education of Independent School District No. 361 (District), International Falls, Minnesota, does hereby employ Jenesa Casareto as the DFC Grant Coordinator effective January 3, 2022. This position is a grant funded position. Upon end of the grant award this position will end.

The current grant award period is for five (5) years ending on September 29, 2026. The grant fiscal year is September 30, 202x to September 29, 202X. Wages and benefits for the position will follow the grant award fiscal year.

This is full time position at 8 hours/day and is a non-exempt position.

The wages and benefits for this position effective January 3, 2022 to September 29, 2022 are:

**Wage:**

Hourly Wage: \$24.36

**Benefits:**

All benefits will be prorated based upon the employee's full time equivalency (FTE) which is calculated by dividing the number of contract hours by 2,080 for an 8 hour/day - 260 day assignment.

**Dental Insurance:** The District will contribute a sum not to exceed \$24.17 per month for single coverage or \$60.25 per month for family coverage.

1. **Health and Hospitalization Insurance:** The District will contribute a sum not to exceed \$532.33 per month for single coverage or family coverage.
2. **TSA 403(b) Match:** The DFC Grant Coordinator is eligible to participate at the employees own expense in a tax sheltered annuity plan through payroll through payroll deduction established pursuant to Section 403(b) of the Internal Revenue Code, M.S. 123B.02, Subd. 15 or Section 457 of the Internal Revenue Code, School District policy, and as otherwise provided by law.

**Leave Time:**

All leave will be prorated based upon the employee's full time equivalency (FTE) which is calculated by dividing the number of contract hours by 2,080 for an 8 hour/day - 260 day assignment.

1. **Holidays:** The employee shall receive ten (10) paid holidays : July 3rd, 4th, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Day, New Year's Day, Presidents Day, Good Friday and Memorial Day.
2. **Sick Leave:** Annual sick leave of 120 hours will be given on September 30th each fiscal year. Sick leave will be prorated upon annual FTE. Sick leave must be taken in ½ hour increments. Excess sick leave will be allowed to carry over each fiscal year. Maximum sick leave is not to exceed 480 hours. Sick leave will be lost upon termination. Upon termination of employment any sick leave used in excess of earned will be deducted from the employees' final paycheck.
3. **Vacation:** Annual vacation of 80 hours will be up fronted on September 30th each fiscal year. Vacation will be prorated based upon annual FTE. Vacation must be taken in ½ hour increments. Maximum of 16 hours vacation carry over. Vacation hours in excess of 16 hours will be lost at the





Stacy Grover &lt;sgrover@isd361.org&gt;

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**Fwd: At will details**

1 message

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**Kevin Grover** <kgrover@isd361.org>  
To: Stacy Grover <sgrover@isd361.org>

Thu, Jan 13, 2022 at 10:25 AM

Make action item under consent agenda and have this as attachment.

----- Forwarded message -----

From: **Jennifer Windels** <jwindels@isd361.org>  
Date: Tue, Jan 11, 2022 at 10:09 PM  
Subject: Re: At will details  
To: Kevin Grover <kgrover@isd361.org>  
Cc: Ted Saxton <tsaxton@isd361.org>, Toni Korpi <tkorpi@isd361.org>

Hi Kevin,  
I forgot to include this statement:

"The board will provide the business manager a one time payment to cover 15 of 22.56 lost/unused vacation days from 2019-2021 in light of taking on extra duties within the business office"

Jenn

On Tue, Jan 11, 2022 at 9:58 PM Kevin Grover <kgrover@isd361.org> wrote:

Is something supposed to be attached as I don't see the following statement. My plan is to finish any changes and then send you the document prior to putting out to whole board for a once over.

On Tue, Jan 11, 2022 at 9:54 PM Jennifer Windels <jwindels@isd361.org> wrote:

Hi Kevin,

Here is the last detail about compensation for at will employees.

I can't find my at will contract to look at the language but I wrote the following statement If you feel I should review the contract to make the language fit in better or add/omit anything, will you please send me the at will contract details again and I'll edit it and send it tomorrow.

Thank you.

Jenn

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Kevin Grover  
ISD 361 Superintendent  
1515 11th Street  
(218)-283-2571 ext 1112

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Kevin Grover  
ISD 361 Superintendent  
1515 11th Street  
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# RECREATION COMISSION JOINT POWERS ACREEMENT

XXXV. JOINT POWERS AGREEMENT ESTABLISHING A JOINT RECREATION COMMISSION AND DEFINING ITS POWERS.

The City of International Falls, Minnesota and Independent School District No. 361, Minnesota

There is hereby created by adoption and periodic revision of this Joint Powers Agreement ("Agreement") a Recreation Commission for the City of International Falls and Independent School District No. 361 pursuant to the authority granted by Minnesota Statute, Sec. 471.59, under which the power of the City of International Falls ("City") and School Board of Independent School District No. 361 ("School District") to operate a program of recreation may be delegated to such a Joint Powers Board ("Commission").

## **SECTION ONE – ESTABLISHMENT AND COMPOSITION OF RECREATION BOARD:**

The Recreation Commission shall consist of nine (9) members composed as follows: The City Council of the City of International Falls, and the School Board of Independent School District 361, shall have 3 members each, but no less than 1 elected official, the remaining 2 appointees may be any member from their taxing district at the independent discretion of each respective council or board. The Recreation Commission will elect 3 at-large members to the board. A vacancy shall be filled from the unexpired portion of the term by the appropriate appointing body. Members of the Recreation Commission shall serve without compensation and shall not be personally interested in any contracts of the Recreation Commission.

The Recreation Commission shall at the beginning of each calendar year, select a Chairperson, Vice Chairperson, and Secretary from their numbers, with duties in addition to board membership implied by these titles. A majority shall constitute a quorum for the transaction of business.

## **SECTION TWO - GENERAL POLICIES:**

The Recreation Commission shall have power to operate a program of public recreation as joint agent of the City and School District. If any part of the public recreation program of the community is administered directly by any public or private agency other than the Commission, the Commission shall have power to make cooperative agreements with any such public or private agency for the purpose of coordinating all the activities and facilities included in such public recreation program. The program directly administered by the Commission may make use of public property, assigned to, or of private property leased or otherwise made available for public recreational use.

The City Council shall determine what land is to be acquired be it for recreational purposes, what land it shall be permitted to use in carrying on its recreational program, and what buildings or other permanent structures are to be constructed upon those lands.

The School District shall make similar decisions with respect to its structures upon it.

The Commission shall advise the City Council and School Board upon such matters and shall operate facilities made available to it for recreational purposes; but it shall have no authority to acquire land in its own name or without the consent of the governmental unit in whose name such land is to be acquired, and it shall have no authority to construct buildings or other permanent structures upon any land without the consent of the owners of such land; and in no event shall such buildings or structures be constructed by the commission upon privately owned land.

### **SECTION THREE – SPECIFIC POWERS:**

In order to carry on the recreation program provided herein, the Commission shall adopt rules for its meetings, transactions of the Recreation Commission business, and rules governing the use by the public of the recreations facilities under its control.

The Recreation Commission will ensure it is complying with all MN statutes applicable to special districts and other political subdivisions. The Recreation Commission will ensure compliance with all employment state and federal laws.

The Recreation Commission is not a tax exempt organization.

#### **Employees:**

The Recreation Commission shall employ a program Recreation Director, Coaches, Lifeguards and Parks/Recreation Employees for maintenance of grounds maintained by the Recreation Commission.

The Recreation Director will be responsible for the overall management of the programs administered under the Recreation Commission.

A salary committee established by the Recreation Commission Board will perform an annual performance review of the program Director in April of each year. The salary committee will be represented by one school board member, one representative from the City Council of International Falls, and one Recreation Commission Chair or Vice-Chair in the absence of the Chair.

The Recreation Commission shall assure all employees are selected based on merit and shall be appointed in compliance with the minimum qualifications established the Minnesota Department of Education. Employees and volunteers working directly with program youth participants ~~may~~ will be subject to a background check as per MS 123B.03.

The Recreation Commission may enter into contracts for completion within a current fiscal year, lease real or personal property for public recreational purposes subject to the provisions of Section 2 , and purchase materials, supplies and equipment as necessary for support of programs. Contract services will be bid per contract bid law. Perform additional acts as reasonable and necessary to carry on a public recreational program under this ordinance.

The Recreation Commission shall accept gifts and personal property for public recreational purposes subject to Section Two.

#### **SECTION FOUR – PREPARATION OF PROGRAM:**

The Recreation Commission shall each fiscal year prepare a comprehensive program for public recreation activities for the upcoming fiscal year. The comprehensive program will include recommended divisions of responsibility as between private agencies, or other public agencies administering recreation activities directly, and the Recreation Commission itself.

The comprehensive program report will be presented by the Recreation Director to the School District Board and City Council in July of each year. The Recreation Commission's own program shall be described in terms of activities, as well as finances.

The Recreation Commission shall not itself levy taxes or borrow money; and it shall not approve any claims or incur any obligations for expenditures, unless there is an unencumbered budget available.

#### **SECTION FIVE- FINANCES:**

The fiscal year of the Recreation Commission will be July 1st to June 30th. The budget of finances shall be balanced and shall be accounted for following generally accepted accounting principles.

The final fiscal year budget along with the new tentative budget of the upcoming fiscal year will be approved by the Recreation Commission at their June board meeting.

In July of each year the Recreation Director will present to the Recreation Commission Board, City Council and School Board the tentative revenue and expenditure budget for the upcoming fiscal year and the final actual revenue and expenditures budget of the current previous fiscal year. The final report will include a report of investments, fund balance and the number of operating months in fund balance at the end of the fiscal year. The tentative fiscal year budget will include a fund balance projection along with projected number of operating months at the end of the new fiscal year. The budget approved by the Recreation Commission shall control the fiscal years spending program, except the excess revenues received may be spent upon approval of five (5) members of the Recreation Commission.

The Recreation Commission will provide to the City Administrator and Business Manager a report on internal control systems in place to ensure the safe keeping of public funds.

The Recreation Commission will comply with the requirements of MN Statute §6.756 Special Districts. Upon filing the annual report with the Office of State Auditor a copy of the annual filing report will be provided to the Recreation Commission Board, School Board and City Council.

#### **SECTION SIX: FINANCES OF THE COMMISSION:**

For the purpose of the financing the public recreation program authorized by this Joint Powers Agreement, contributions will be made as follows:

##### City of International Falls:

The City of International Falls will contribute an amount to be determined annually after budget presentations and consultation with the Recreation Commission.

The City of International Falls will provide payroll services for the Commission until March 31, 2022. Effective April 1, 2022 the Recreation Commission will hire a third party provider to provide payroll services.

~~An audit of income and expenditures as required by law, will be performed at a minimum of every (5) years included in the City of International Falls audit, at the expense of the Recreation Commission.~~

Independent School District #361:

The School District will provide office space within their facility for the Recreation Director's office. The School District will provide all office overhead, including computer, software, internet, and utilities for use by the Recreation Director.

The School District will allow use of District vehicles for the transportation of Recreation Teams to out of town games during the Team's season. Use of vehicles outside of a Team's season will not be allowed. All drivers must pass a criminal background check, have a current DMV on file, and receive van driver training. All drivers must comply with all ISD 361 student transportation policies and procedures.

The District will bill the Recreation Commission a transportation rate of \$.40 cents per mile for all trips.

Activity Levy Revenue:

The purpose of the activity levy revenue is to reduce fees for school age participants; thereby, providing the children of the community with affordable recreational programs.

The total activity levy revenue is determined by taking the ADJPU of the School District times the \$74/ADJPU levy allowance. (Adjusted Pupil Unit).

The School District will pay the activity levy revenue due the Recreation Commission by November 30th of each fiscal year.

The total activity levy revenue available for the fiscal year will be certified by Independent School District business manager to the Recreation Commission based on adjusted pupil unit.

**SECTION SEVEN- INSURANCE:**

The Recreation Commission is required to maintain liability ~~insurance with limits of \$1,000,000 per occurrence, and \$2,000,000 bodily injury~~ in accordance with MS §466.01 to 466.15.

The Recreation Commission shall carry Workers Compensation Insurance and surety bonds for all officers and employees.

The Recreation Commission will issue an annual a certificate of insurance to the City of International Falls and International Falls Public Schools naming each entity as additional insured.

**SECTION EIGHT- RULES OF CONDUCT:**

Any participant of a Recreation Department activity will follow current Minnesota State High School League (MSHSL) and ISD 361 policies and rules. Recreation Department activities are all activities that the Recreation Department has a part in administering. When policies refer to principal that would align

with Recreation Director, and when reference is made to the school board that would refer to the Recreation Commission with regards to interpretation of rules/policies dealing with student conduct and discipline.

#### **SECTION NINE- PLAYER MOVEMENT POLICY:**

In those activities where the Recreation Commission provides a team at the Jr. High level, the student/athlete will participate at his/her respective level. A Junior High school student may compete for a high school level team (JV, Varsity) if the activity is not offered in season at the Jr. High level, or at the request of the head varsity coach of that activity.

In rare instances where upward player movement from Jr. High level to Jr. Varsity and Varsity level for team sports programs, (football, volleyball, basketball, hockey, baseball, softball) the following procedures will be followed.

1. The Head Coach will initiate the proposed movement to the Recreation and Athletic Directors.
2. The Directors will conduct a review with the affected head coaches, to determine the feasibility of the request to move up the student/athlete. Criteria to consider include; is the student/athlete; mature enough, skilled enough, and how will it affect the team they are leaving? A majority shall be reached to allow the movement. (Athletic/Recreation Director, Head Coach, and Jr High Coach)
3. If the movement is approved, the parents and student will be notified by the Athletic Director. If parents and student do not concur with the recommendation, the process ends. If approved by parents and student, the student will be moved to the appropriate level.

Once the student has been moved, the student will have a two-week evaluation period. At the end of that time, a final decision on placement for the season will be made.

The philosophy of the Recreation Commission / Falls High School Activities Department believes high school athletic teams should be made up of students primarily in grades 9-12. Every attempt will be made by coaches to recruit elementary, Jr. High school students for participation in activities.

When an exception is made, the Jr. High Student will not deny a student in grades 9-12, the opportunity from being a team member for their respective teams.

#### **SECTION TEN-DISPOSAL OF PROPERTY:**

In the event that this agreement is terminated, all property will be distributed according to M.S. 471.59. All equipment, supplies and surplus money shall be split 50/50 between the City of International Falls and School District #361.

The Recreation Commission will provide to the City Council and School Board a full report of fixed assets and fixed asset values as of the end of the fiscal year. This report is due in July of each fiscal year.

**SECTION ELEVEN-OUT CLAUSE:**

This agreement may be terminated by either party upon 90 days' notice in writing, served on the other party. Service may be by personal service or certified mail within return receipt. Agents for the service shall be Superintendent of Schools or Agent, and City Administrator or Agent.

**SECTION TWELVE- EFFECTIVE DATE:**

This agreement shall be in effect from February 1, 2022 to June 30, 2022 and thereafter until modifications are made by both parties.

Passed by the International Falls Recreation Commission on ~~July 21, 2021~~ \_\_\_\_\_

Signed by: \_\_\_\_\_ Date: \_\_\_\_\_

Recreation Commission Chairperson

Passed by the City Council of International Falls on (date): \_\_\_\_\_

Signed by: \_\_\_\_\_

Mayor, International Falls

Signed by: \_\_\_\_\_

City Administrator

Passed by the School Board of International Falls Public Schools, ISD 361 on (date) \_\_\_\_\_

Signed by: \_\_\_\_\_

School Board Chairperson

Signed by: \_\_\_\_\_

Superintendent

**APPROVAL**

This Agreement has been agreed to by the parties listed below. All terms and conditions of the work, deliverables and associated costs have been included, reviewed and accepted. Additional services may be requested at any time and an addendum to the proposal will be provided before the delivery of future services.



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Dennis M. Cheesebrow  
President, TeamWorks International, Inc.



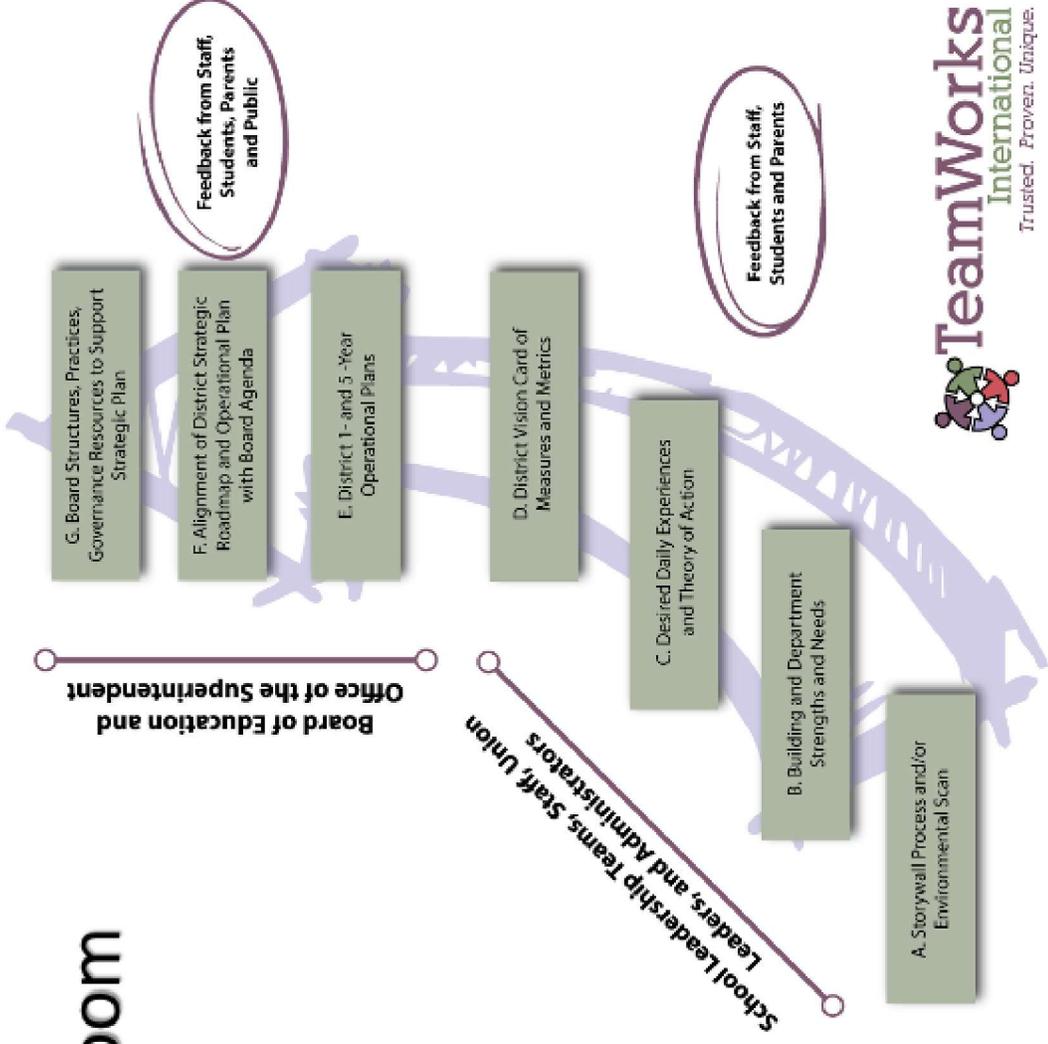
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Kevin Grover  
International Falls ISD 361

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# Classroom to Board Room Improvement Process

- **Assessing Our Reality**
  - Storywall
  - Environmental Scan
- **Describing Our Vision**
  - Desired Daily Experience
  - VisionCard
- **Setting Our Strategic Plan**
  - 3-yr Operational Plan
  - School Improvement Plans
  - 3-yr Board Agenda





## Classroom to Boardroom Worksheet

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### **Next steps and work to be completed by district and sent to Ray Queener**

1. Determine Strategic Planning Team membership (suggested number in each category in parenthesis)
  - a. Should include all of the district leadership / cabinet team (?)
  - b. Should include representatives from administration (assistant directors, coordinators, etc.) (?)
  - c. Should include teacher representatives from programs (not necessarily all of them, but include SPED) (6-8)
  - d. Should include support staff from programs, district office (2-5)
  - e. Other?
  - f. Total group size target of 20-30 members
  - g. Total Commitment:
    - i. 2 sessions (Storywall and Environmental Scan) of 3 hours each late afternoon or early evening
    - ii. 6-7 sessions of 3-hrs each late afternoon or early evening
2. Determine additional staff/community members for Storywall and Environmental Scan sessions
  - a. May add unlimited number of staff, but should include those most senior in district to historical perspective
  - b. Should also include representatives from every decade from most senior to present
  - c. Total Commitment:
    - i. 2 sessions (Storywall and Environmental Scan) of 3 hours each late afternoon or early evening
3. Engagement about Desired Daily Experience for students, family and staff
  - a. Focus Groups or Survey?
    - i. Should a survey be completed (3-5 questions)?
    - ii. If so, when?
    - iii. Duration the survey will be open? (suggestion no longer than one week)
  - b. Should focus groups be utilized?
    - i. If so, how many and whom?
    - ii. If so, recommend cross section of students (1-2 groups)
    - iii. If so, recommend cross section of staff (1-2 groups)
    - iv. If so, recommend cross section of families (1-2 groups)
    - v. Utilize existing groups if possible
    - vi. Need to determine dates and times of groups
      1. Prefer to do on one or two days close together
    - vii. Determine who will coordinate with principals, locations, logistics, communications
4. School and Department Data/Needs Session
  - a. Invite broader group to include:
    - i. Strategic Planning Team



## Classroom to Boardroom Worksheet

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- ii. Building Leadership Teams representatives (2-3 from each school in addition to principal)
  - iii. Department Leadership (Food Service, Facilities, Transportation)
5. Session Dates
  - a. Start with the plan end date (session P) which is school board approval of the strategic roadmap.
  - b. Note: Sessions Q, R, and S can happen after board approval of strategic roadmap.
  - c. District contact? - Coordinate desired dates with Ray's calendar (Connie at TWI)
6. Communication Plan
  - a. What will be communicated to whom and when?



## Classroom to Boardroom Worksheet

### Strategic Planning Team

No.	Name	Email	Position	Building	Hire Year	DDE Group
1			Superintendent		1998	
2			FES Principal			
3			FHS Principal			
4			FES Teacher			
5			FES Teacher			
6			FES Teacher			
7			FHS Teacher			
8			FHS Teacher			
9			FHS Teacher			
10			Paraprofessional			
11			Paraprofessional			
12						
13			Business Manager			
14			Activities Director			
15			District Technology Coordinator			
16			Dean of Students			
17			FHS Counselor			
18			Social Worker			
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						



## Classroom to Boardroom Worksheet

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### Other Community Members and staff for Storywall and Environmental Scan

No.	Name	Email	Attending	Position	Building	Hire Year
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						



## Classroom to Boardroom Worksheet

Session / Topic	Purpose / Outcome	Who	When / Where	Notes	Communications
<b>A. Design</b>	Shared design development session	Leadership Team	Dec 22 9-11am	Develop timelines, detailed plan, planning team and others for SW and ES  <i>TWI consultant</i>	Communication Actions <ul style="list-style-type: none"> <li>• Key Messages</li> <li>• Communication Channels</li> </ul>
<b>B. Education Leadership System (ELS) - Orientation Session 1</b>	Three-hour session <ul style="list-style-type: none"> <li>• Roles and responsibilities of school boards, Superintendents, administrators, staff, parents, and public in delivering on the Desired Daily Experience for students, families, and staff.</li> <li>• The partnership relationship needed between those who govern (school board) and those who manage (administration) in order to be effective, efficient, and meeting goals and expectations.</li> <li>• Assessment of the Board's current reality.</li> <li>• Governing and managing in the "public square" with its social media, dissonance, and division while needing to move forward in partnership and accountability.</li> </ul> Prior to session <ul style="list-style-type: none"> <li>• Survey of school board and leadership team for assessment of current reality.</li> </ul>	School Board and Cabinet  Building Administrators	<b>Feb 3</b> 5:30-8:30 pm	Introduction to ELS Assessment of current reality <i>TWI consultant</i> <i>Three-hour session, three hours for survey development and analysis</i>	



## Classroom to Boardroom Worksheet

<p><b>C. Storywall and Lifecycle Session</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>● Introduction and Storywall Development.</li> <li>● Identify and honor the District's history.</li> <li>● Identify the events and trends that have shaped the District's development dating back to the longest-serving staff member in the room.</li> </ul>	<p>Strategic Planning Team + Other community and staff members</p>	<p>Feb 17 8:00-11:00am Step C &amp; D same day</p>	<p>Report of meeting, illustrated/documentated District Storywall  TWI consultant</p>	
<p><b>D. Environmental Scan</b></p>	<p>Three-hour session – Environmental Scan and Insights for Desired Daily Experience:</p> <ul style="list-style-type: none"> <li>● Provides a baseline for the current reality of the school district as to what is well established, what is ebbing, what is emerging and what is on the edge of consideration and development.</li> <li>● This process applies a Whole System View in the analysis.</li> </ul>	<p>Strategic Planning Team + Other community and staff members</p>	<p>Feb 17 12:00-3:00pm Step C &amp; D same day</p>	<p>Report of meeting, Environmental Scan  TWI consultant</p>	
<p><b>E. Engagement about Desired Daily Experience (DDE)</b></p>	<p>School and Community-based Stakeholder Engagement Affinity-based facilitated stakeholder sessions ensuring representation of demographics of district:</p> <ul style="list-style-type: none"> <li>● <i>Desired experiences of students (up to 2 sessions)</i></li> <li>● <i>Desired experiences of parents/families (up to 3 sessions - 2 onsite possible one virtual maybe add another for secondary)</i></li> <li>● <i>Desired experiences of staff (up to 2 sessions)</i></li> </ul>	<p>Affinity-based stakeholder sessions</p>	<p>Feb 17 3:30pm (Onsite) Elem Staff  Feb 17 5:30pm (Onsite) Elem Parents  Feb 18 8:00-12:00 Students  Mar 8 3:30-5:00pm (VIRTUAL) Sec. Staff</p>	<p>Report of input from affinity-based stakeholder sessions  TWI consultant</p>	



## Classroom to Boardroom Worksheet

			<p><b>Mar 8</b> 5:30-7:00pm (VIRTUAL) Sec. Parents</p>		
<p><b>F. Classroom to Boardroom Process update</b></p>	<p>One-hour session with school board</p> <ul style="list-style-type: none"> <li>Update on StoryWall and Environmental Scan sessions</li> <li>Report on DDE with engagement and feedback</li> </ul>	<p>School Board</p>	<p><b>Mar 21</b> 4:30pm work session prior to business meeting VIRTUAL</p>	<p>StoryWall and Environmental Scan Reports Draft Desired Daily Experiences TWI consultant</p>	
<p><b>G. Desired Daily Experience (DDE) - Draft and Revised Strategic Directives document</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>Develop DDE of the desired daily experience for students, staff and families that serves as a clear vision for the strategic plan. Revised strategic directives based upon feedback from board and superintendents</li> </ul>	<p>Strategic Planning Team</p>	<p><b>Mar 23</b> 3:00-6:00pm</p>	<p>Report of meeting outcomes and development of draft Theory of Action and refined draft DDE document TWI consultant</p>	
<p><b>H. Engagement about Desired Daily Experience (DDE)</b></p>	<p>Feedback survey of students (grades TBD ), families, and staff ensuring representation of demographics of district.</p>	<p>Survey</p>	<p><b>Mar 28 - April 1</b> Survey launch</p>	<p>Report with thematic analysis of survey results TWI consultant</p>	
<p><b>I. Classroom Theory of Action and DDE</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>DDE Input/Draft/Refine based on survey results</li> <li>DRAFT of a District Classroom Theory of Action</li> </ul>	<p>Strategic Planning Team</p>	<p><b>Apr 6</b> 12:00-3:00pm Step I &amp; J same day</p>	<p>Report of meeting outcomes and development TWI consultant</p>	



## Classroom to Boardroom Worksheet

<p><b>J. School and Department Data Needs and Analysis</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>Assess current reality of classrooms and student engagement within schools</li> <li>Assessment of the quality and description of the value proposition for district departments</li> <li>Development of District's Key Strengths and Needs</li> </ul>	<p>Strategic Planning Team + Building Leadership Teams representatives + Department Leadership</p>	<p>Apr 6 3:30-6:30pm Step I &amp; J same day</p>	<p>Report of meeting, with data needs and analysis <i>TWI consultant</i></p>	
<p><b>K. Classroom to Boardroom Process update</b></p>	<p>One-hour session with school board</p> <ul style="list-style-type: none"> <li>Review of school and department data</li> <li>Review of revised DDE</li> <li>Review of TOA, VisionCard</li> <li>Overview of draft Operational Plan</li> <li>Report on DDE with engagement and feedback</li> </ul>	<p>School Board</p>	<p>Apr 18 4:30pm Work session prior to business meeting (VIRTUAL)</p>	<p>School and Department Data Report DDE and TOA report VisionCard report Draft Operational Plan <i>TWI consultants</i></p>	
<p><b>L. District VisionCard</b></p>	<p>Three-hour session on</p> <ul style="list-style-type: none"> <li>District VisionCard - Develop a one-page document detailing the key measures and metrics for successful implementation of the DDE and what attainment of Vision looks like in numbers.</li> </ul>	<p>Strategic Planning Team</p>	<p>Jun 8 8:00-11:00am Step L &amp; M same day</p>	<p>Report of meeting outcomes and development <i>TWI consultant</i></p>	
<p><b>M. District 3 Year Operational Plan</b></p>	<p>Three-hour session on</p> <ul style="list-style-type: none"> <li>District 3 Year Operational Plan of the key district initiatives and school / department projects needed for continuous improvement organized into specific Strategic Directions through 2022 – 2025 school year.</li> <li>Reflection and refinement of Theory of Action and DDE</li> <li>Key messages and preparation for community feedback</li> </ul>	<p>Strategic Planning Team</p>	<p>Jun 8 12:00-3:00pm Step L &amp; M same day</p>	<p>Report of meeting outcomes and development <i>TWI consultant</i></p>	



## Classroom to Boardroom Worksheet

<p><b>N. District VisionCard, District 3 Year Operational Plan</b></p>	<p>3-hour session</p> <ul style="list-style-type: none"> <li>Final draft of District VisionCard</li> <li>Final draft of District 3 Year Operational Plan</li> <li>Key messages</li> </ul>	<p>Strategic Planning Team</p>	<p>Jun 22 8:00-4:00pm (may not need full day)</p>	<p>TWI consultant</p>	
<p><b>O. Strategic Roadmap Session - Draft</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>Develop/refine the District Mission, Core Values, and Vision, with the Strategic Directions of the Operational Plan organized on one page</li> </ul>	<p>School Board Cabinet</p>	<p>Aug 2022 TBD</p>	<p>Board work session Report of meeting outcomes and development TWI consultant</p>	
<p><b>P. Strategic Roadmap Final</b></p>	<p>One to three-hour session</p> <ul style="list-style-type: none"> <li>Refine Strategic Roadmap based upon community &amp; staff feedback prior to board action</li> </ul>	<p>School Board Cabinet</p>	<p>Oct 2022 TBD</p>	<p>Board work session Report of meeting outcomes and development TWI consultant</p>	
<p><b>Q. School Board 3 Year Work Plan</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>Develop the details of the key work of the Board of education in parallel to the District 3 Year Operational Plan, such as 1) District policy development, 2) Operational Oversight and Long-Range Planning, 3) Board Self-Governance and Development, 4) Superintendent Relations and Development, and 5) Public Engagement.</li> </ul>	<p>School Board Cabinet</p>	<p>Nov 2022 TBD</p>	<p>Report of meeting outcomes and development TWI consultant</p>	
<p><b>R. School Board Structures, Practices &amp; Governance Session</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>Assessment and refinement of Board structures of meetings, workflow, and committees to best implement its 3 Year Work Plan and operate as a governing board</li> </ul>	<p>School Board Cabinet</p>	<p>Dec 2022 TBD</p>	<p>Report of meeting outcomes and development TWI consultant</p>	
<p><b>S. District 3 Year Operational Plan, School and Department</b></p>	<p>Three-hour session</p> <ul style="list-style-type: none"> <li>Development of school and department Annual Improvement Plans</li> </ul>	<p>Building Leadership Teams + Department Leadership</p>	<p>Dec 2022 or Jan 2023 TBD</p>	<p>School and department improvement operational plans TWI consultant</p>	



## Classroom to Boardroom Worksheet

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Improvement Plans					
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## Classroom to Boardroom Worksheet

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### Guided Conversations Schedule

The first step in Classroom to Boardroom stakeholder engagement is around guided conversations related to stakeholder's Desired Daily Experience.

Below is a sample of representations of students, families and staff. To ensure all voices are represented and heard, principals and district leaders should review demographic profiles of their schools and the district to make invitations for members of groups to match profiles. Examples listed below.

#### Student Representatives:

- Taking academically challenging courses
- "In the middle"
- College prep pathway
- Technical school prep pathway
- Career prep pathway
- Involved in activities
- Less active in activities
- Representing demographic profile (may be additional groups representing affinity groups, such as:)
  - Students of color (or specific student groups by race if the Equity staff supports this)
  - LGBTQ+ (open invitation by staff member whom students trust)
- Representing grade levels

#### Family Representatives (to degree possible, match students who are):

- Taking academically challenging courses
- "In the middle"
- College prep pathway

- Technical school prep pathway
- Career prep pathway
- Involved in activities
- Less active in activities
- Representing demographic profile (may be additional groups representing affinity groups, such as:)
  - Parents/caregivers of students of color (or specific student groups by race if the Equity staff supports this)
- Representing grade levels

#### Staff Representatives:

- Teachers representing disciplines and varying levels of academics
- Mixed grades representation
- Teachers of electives
- Teachers of Special Education, EL, and other support services
- Coaches & advisors
- Representing demographic profile (may additional group just representing affinity group)
- Representing grade levels



## Classroom to Boardroom Worksheet

- Support staff (paraprofessionals, admin assistants, custodians, transportation, technology) from schools and district office
- Administration (school and district)

Stakeholder Group	Type of Conversation	Date	Time	Location	Facilitator(s)	Zoom Link
MS - Students #1	Guided Conversation					
HS - Students #1	Guided Conversation					
Affinity Based Students??	Guided Conversation					
ALC - Students	Guided Conversation					
Other?	Guided Conversation					
Early Childhood & Elementary School Parents (Schools)	Guided Conversation					
Early Childhood & Elementary School Parents (Schools)	Guided Conversation					
Secondary School Parents (Schools)	Guided Conversation					
Secondary School Parents (Schools)	Guided Conversation					
EC & Elementary Staff (Schools) PK-4	Guided Conversation					
Secondary School Staff (School) - 9-12	Guided Conversation					
Secondary School Staff (School) 5-8	Guided Conversation					

**Notes:**



## Classroom to Boardroom Worksheet

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- Student groups identified by principals and schools. May want to send notice to parents about student participation.
- Sessions should be scheduled for 90 minutes (may run 60-90 minutes)

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

**BOARD POLICY 400  
Substitute Pay Policy**

**Adopted:** By Reference

**Revised:** January 18, 2022

**Amended:** March 19, 2012, May 2014, October 17, 2017 August 19, 2019

1. All substitute teachers, before being employed, must have approval by the Superintendent. A file will be maintained on each teacher at the District Office.
2. All substitute teachers must have a valid teaching license on file. A graduate with a teaching degree may start substituting with evidence of a pending license. A substitute without a teaching degree shall be allowed to substitute upon provision of a short-call license to the district.
3. The principal should use overall judgment on the assignment of a substitute teacher in order to place the most effective person in a given situation.
4. The general criteria for assigning a substitute teacher are:
  - A. First, be licensed in the subject area if possible
  - B. Second, be licensed as a teacher
  - C. Third, be licensed as a Limited Permit/Short-call Substitute as determined and regulated by the Department of Education.
5. Payment for full day substitute teachers is as set by the School Board with rates effective February 22, 2012 to be:
  - A. Full Day – Elementary or Secondary
    - a. ~~\$120~~ \$135 per full day
  - B. ELEMENTARY SUBSTITUTE
    - a. Less than full day shall be prorated on a per minute basis, i.e. ~~\$120~~ 135/total minutes  
  
Full Day is based on an 8:20 am to 3:30 pm duty less lunch.
  - C. Substitutes qualifying for compensation as established by statute shall be paid in accord with statute.
  - D. Substitute pay rates shall be reviewed annually by the School Board.

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

**BOARD POLICY 501  
School Weapons Policy**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ August 2021 \_\_\_\_\_

***[Note: School districts are required by statute to have a policy addressing these issues. ATTENTION: This policy incorporates certain provisions of the Minnesota Citizens' Personal Protection Act (often referred to as the "conceal and carry" law)***

**I. PURPOSE**

The purpose of this policy is to assure a safe school environment for students, staff and the public.

**II. GENERAL STATEMENT OF POLICY**

No student or nonstudent, including adults and visitors, shall possess, use or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

**III. DEFINITIONS**

A. "Weapon"

1. A "weapon" means any object, device or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self-injury including, but not limited to, any firearm, whether loaded or unloaded; airguns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; numchucks; throwing stars; explosives; fireworks; mace and other propellants; stunguns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.
2. No person shall possess, use or distribute any object, device or instrument having the appearance of a weapon and such objects, devices or instruments shall be treated as weapons including, but not limited to,

weapons listed above which are broken or non-functional, look-alike guns; toy guns; and any object that is a facsimile of a real weapon.

3. No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon.
- B. “School Location” includes any school building or grounds, whether leased, rented, owned or controlled by the school, locations of school activities or trips, bus stops, school buses or school vehicles, school-contracted vehicles, the area of entrance or departure from school premises or events, all locations where school-related functions are conducted, and anywhere students are under the jurisdiction of the school district.
- C. “Possession” means having a weapon on one’s person or in an area subject to one’s control in a school location.
- D. “Dangerous Weapon” means any firearm, whether loaded or unloaded, or any device designed as a weapon and capable of producing death or great bodily harm, any combustible or flammable liquid or other device or instrumentality that, in the manner it is used or intended to be used, is calculated or likely to produce death or great bodily harm, or any fire that is used to produce death or great bodily harm. As used in this definition, “flammable liquid” means any liquid having a flash point below 100 degrees Fahrenheit but does not include intoxicating liquor. As used in this subdivision, “combustible liquid” is a liquid having a flash point at or above 100 degrees Fahrenheit.

#### IV. EXCEPTIONS

- A. A student who finds a weapon on the way to school or in a school location, or a student who discovers that he or she accidentally has a weapon in his or her possession, and takes the weapon immediately to the principal’s office shall not be considered to possess a weapon. If it would be impractical or dangerous to take the weapon to the principal’s office, a student shall not be considered to possess a weapon if he or she immediately turns the weapon over to an administrator, teacher or head coach or immediately notifies an administrator, teacher or head coach of the weapon’s location.
- B. It shall not be a violation of this policy if a nonstudent (or student where specified) falls within one of the following categories:
1. active licensed peace officers;
  2. military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;
  3. persons authorized to carry a pistol under Minnesota Statutes, §§ section 624.714, while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle;

4. persons who keep or store in a motor vehicle pistols in accordance with Minnesota Statutes, §§ section 624.714 or 624.715, or other firearms in accordance with § Minnesota Statutes, section 97B.045;
  - a. Section 624.714 specifies procedures and standards for obtaining pistol permits and penalties for the failure to do so. Section 624.715 defines an exception to the pistol permit requirements for “antique firearms which are carried or possessed as curiosities or for their historical significance or value.”
  - b. Section 97B.045 generally provides that a firearm may not be transported in a motor vehicle unless it is (1) unloaded and in a gun case without any portion of the firearm exposed; (2) unloaded and in the closed trunk; or (3) a handgun carried in compliance with §§ Sections 624.714 and 624.715.
5. firearm safety or marksmanship courses or activities for students or nonstudents conducted on school property;
6. possession of dangerous weapons, BB guns, or replica firearms by a ceremonial color guard;
7. a gun or knife show held on school property;
8. possession of dangerous weapons, BB guns, or replica firearms with written permission of the principal or other person having general control and supervision of the school or the director of a child care center; or
9. persons who are on unimproved property owned or leased by a child care center, school or school district unless the person knows that a student is currently present on the land for a school-related activity.

***[Note: Nothing prevents a school district from being more stringent in its weapons policy with respect to students and school district employees than the criminal law, except that the school district may not prohibit the lawful carry or possession of firearms in a parking facility or parking area. Although some school districts may choose to incorporate all of the exceptions to the criminal law, other school districts may choose either not to incorporate some or all of the exceptions or to further limit them. For example, a school district may choose to require written permission from the superintendent, not just a principal, for someone to possess a dangerous weapon in a school location. This would impose a more stringent requirement than the exceptions to the general prohibition of having a weapon on school grounds set forth in (7) to Minnesota Statutes, section 609.66, Subdivision 1d (f) listed in Section IV.B. above. However, a school district may not regulate firearms, ammunition, or their respective components, when possessed or carried by nonstudents or nonemployees, in a manner that is inconsistent with Minnesota Statutes, section 609.66, Subdivision 1d.]***

C. Policy Application to Instructional Equipment/Tools

While the school district does not allow the possession, use or distribution of weapons by students, or nonstudents, such a position is not meant to interfere with instruction or the use of appropriate equipment and tools by students or nonstudents. Such equipment and tools, when properly possessed, used and stored, shall not be considered in violation of the rule against the possession, use, or distribution of weapons. However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

D. Firearms in School Parking Lots and Parking Facilities

A school district may not prohibit the lawful carry or possession of firearms in a school parking lot or parking facility. For purposes of this policy, the “lawful” carry or possession of a firearm in a school parking lot or parking facility is specifically limited to nonstudent permit-holders authorized under Minnesota Statutes, § section 624.714 to carry a pistol in the interior of a vehicle or outside the motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle. Any possession or carry of a firearm beyond the immediate vicinity of a permit-holder’s vehicle shall constitute a violation of this policy.

V. **CONSEQUENCES FOR STUDENT WEAPON POSSESSION /USE /DISTRIBUTION**

A. The school district does not allow the possession, use, or distribution of weapons by students. Consequently, the minimum consequence for students possessing, using, or distributing weapons shall include:

1. immediate out-of-school suspension;
2. confiscation of the weapon;
3. immediate notification of police;
4. parent or guardian notification; and
5. recommendation to the superintendent of dismissal for a period of time not to exceed one year.

B. Pursuant to Minnesota law, a student who brings a firearm, as defined by federal law, to school will be expelled for at least one year. The school board may modify this requirement on a case-by-case basis.

C. The building principal shall, as soon as practicable, refer to the criminal justice or juvenile delinquency system, as appropriate, a student who brings a firearm to school unlawfully.

€ D. Administrative Discretion

While the school district does not allow the possession, use, or distribution of weapons by students, the superintendent may use discretion in determining whether, under the circumstances, a course of action other than the minimum consequences specified above is warranted. If so, other appropriate action may be taken, including consideration of a recommendation for lesser discipline.

## **VI. CONSEQUENCES FOR WEAPON POSSESSION/USE/DISTRIBUTION BY NONSTUDENTS**

### **A. Employees**

1. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, or discharge as deemed appropriate by the school board.
2. Sanctions against employees, including nonrenewal, suspension, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.
3. When an employee violates the weapons policy, law enforcement may be notified, as appropriate.

***[Note: An employer may establish policies that restrict the carry or possession of firearms by its employees while acting in the course and scope of employment. Employment-related sanctions may be invoked for a violation. Thus, for example, reasonable limitations may be imposed on the method of storing firearms by permit-holding employees while at work or performing employment-related duties. Reasonable limitations may include requiring firearms to have trigger locks and to be stored in a locked container or locked compartment of the vehicle.]***

### **B. Other Nonstudents**

1. Any member of the public who violates this policy shall be informed of the policy and asked to leave the school location. Depending on the circumstances, the person may be barred from future entry to school locations. In addition, if the person is a student in another school district, that school district may be contacted concerning the policy violation.
2. If appropriate, law enforcement will be notified of the policy violation by the member of the public and may be asked to provide an escort to remove the member of the public from the school location.

## **VII. REPORTS OF DANGEROUS WEAPON INCIDENTS IN SCHOOL ZONES**

- A. The school district must electronically report to the Commissioner of Education incidents involving the use or possession of a dangerous weapon in school zones, as required under Minnesota Statutes, section 121A.06.**

**Legal References:** Minn. Stat. § 97B.045 (Transportation of Firearms)  
Minn. Stat. § 121A.05 (Referral to Police)  
**Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)**  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)  
**Minn. Stat. § 152.01, subd. 14(a) (Definition of a School Zone)**  
Minn. Stat. § 609.02, Subd. 6 (Definition of Dangerous Weapon)  
Minn. Stat. § 609.605 (Trespass)  
Minn. Stat. § 609.66 (Dangerous Weapons)  
Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)  
Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments)  
18 U.S.C. § 921 (Definition of Firearm)  
*In re C.R.M.* 611 N.W.2d 802 (Minn. 2000)  
***In re A.D.*, 883 N.W.2d 251 (Minn. 2016)**

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 525 (Violence Prevention)  
**MABA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)**

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

**BOARD POLICY 507  
Corporal Punishment**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ August 2021 \_\_\_\_\_

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

**I. PURPOSE**

The purpose of this policy is to describe limitations on corporal punishment of students.

**II. GENERAL STATEMENT OF POLICY**

No employee or agent of the school district or charter school shall cause corporal punishment to be inflicted upon a student to reform unacceptable conduct or as a penalty for unacceptable conduct. As used in this policy, the term “corporal punishment” means conduct involving hitting or spanking a person with or without an object, or unreasonable physical force that causes bodily harm or substantial emotional harm.

**III. EXCEPTIONS**

A teacher or school principal may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another. Other school district employees, school bus drivers, or other agents of a school district may use reasonable force when necessary under the circumstances to restrain a student or prevent bodily harm or death to another.

**IV. VIOLATION**

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

**Legal References:** Minn. Stat. § 121A.58 (Corporal Punishment)  
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)  
Minn. Stat. § 123B.25 (Actions Against Districts and Teachers)

Minn. Stat. § 609.06, Subd. 1 (6)(7) (Authorized Use of Force)

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

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

**BOARD POLICY 524  
Internet Acceptable Use and Safety Policy**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ August 2021 \_\_\_\_\_

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

**I. PURPOSE**

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

**II. GENERAL STATEMENT OF POLICY**

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

**III. LIMITED EDUCATIONAL PURPOSE**

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

**IV. USE OF SYSTEM IS A PRIVILEGE**

The use of the school district system and access to use of the Internet is a privilege, not a

right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment; or civil or criminal liability under other applicable laws.

## V. UNACCEPTABLE USES

- A. **While not an exhaustive list,** the following uses of the school district system and Internet resources or accounts are considered unacceptable:
1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:
    - a. pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;
    - b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
    - c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
    - d. information or materials that could cause damage or danger of disruption to the educational process;
    - e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
  2. Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
  3. Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.
  4. Users will not use the school district system to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
  5. Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.

6. Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message. *[Note: School districts should consider the impact of this paragraph on present practices and procedures, including, but not limited to, practices pertaining to employee communications, school or classroom websites, and student/employee use of social networking websites. Depending upon school district policies and practices, school districts may wish to add one or more of the following clarifying paragraphs.]*

- a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
- b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
  - (1) such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
  - (2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as "Facebook," "Twitter," "Instagram,"

“Snapchat,” “TikTok”, and “Reddit,” and similar websites or applications.

7. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person’s account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
  8. Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person’s property without the person’s prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.
  9. Users will not use the school district system for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
  10. Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district’s Bullying Prohibition Policy (~~MSBA/MASA Model Policy 514~~). This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. ~~The school district has a special interest in regulating off-campus speech that materially disrupts classwork or involves substantial disorder or invasion of the rights of others.~~ A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations may include, but are not limited to, ~~situations serious or severe bullying or harassment targeting particular individuals, threats aimed at teachers or other students, failure to follow rules concerning lessons, the riting of papers, the use of computers, or participation in other online school activities, and breaches of school security devices. where the school district system is compromised or if a school district employee or student is negatively impacted.~~ If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under

other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.

- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

## VI. FILTER

*[Note: Pursuant to state law, school districts are required to restrict access to inappropriate materials on school computers with Internet access. School districts which seeking technology revenue pursuant to Minnesota Statutes § section 125B.26 or certain federal funding, such as e-rate discounts, for purposes of Internet access and connection services and/or receive funds to purchase Internet accessible computers are subject to the federal Children's Internet Protection Act, effective in 2001. Those districts are required to comply with additional standards in restricting possible access to inappropriate materials. Therefore, school districts should select one of the following alternative sections depending upon whether the school district is seeking such finding and the type of funding sought.]*

*[Note: School districts ~~which that~~ receive certain federal funding, such as e-rate discounts, for purposes of Internet access and connection services and/or receive funds to purchase Internet accessible computers are subject to the federal Children's Internet Protection Act, effective in 2001. This law requires school districts to adopt an Internet safety policy ~~which that~~ contains the provisions set forth below. Also, the Act requires such school districts to provide reasonable notice and hold at least one public hearing or meeting to address the proposed Internet safety policy prior to its implementation. School districts that do not seek such federal financial assistance need not adopt the alternative language set forth below nor meet the requirements with respect to a public meeting to review the policy. The following alternative language for school districts that seek such federal financial assistance satisfies both state and federal law requirements.]*

- A. With respect to any of its computers with Internet access, the school district will monitor the online activities of both minors and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:
1. Obscene;
  2. Child pornography; or
  3. Harmful to minors.

- B. The term “harmful to minors” means any picture, image, graphic image file, or other visual depiction that:
  - 1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
  - 2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
  - 3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
- D. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.
- E. The school district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyberbullying awareness and response.

***[Note: Although school districts are not required to adopt the more restrictive provisions contained in either Alternative No. 2 or No. 3 if they do not seek state or federal funding, they may choose to adopt the more restrictive provisions as a matter of school policy.]***

## **VII. CONSISTENCY WITH OTHER SCHOOL POLICIES**

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

## **VIII. LIMITED EXPECTATION OF PRIVACY**

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.

- D. Parents have the right at any time to investigate or review the contents of their child's files and e-mail files **in accordance with the school district's Protection and Privacy of Pupil Records Policy**. Parents have the right to request the termination of their child's individual account at any time.
- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure or discovery under Minnesota Statutes Chapter 13 (~~the~~ Minnesota Government Data Practices Act).
- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

## **IX. INTERNET USE AGREEMENT**

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents, and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user, the parent or guardian, and the supervising teacher. The Internet Use Agreement form for employees must be signed by the employee. The form must then be filed at the school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.

## **X. LIMITATION ON SCHOOL DISTRICT LIABILITY**

Use of the school district system is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on school district diskettes, tapes, hard drives, or servers, or for delays or changes in or interruptions of service or misdeliveries or nondeliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

## **XI. USER NOTIFICATION**

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:

1. Notification that Internet use is subject to compliance with school district policies.
2. Disclaimers limiting the school district's liability relative to:
  - a. Information stored on school district diskettes, hard drives, or servers.
  - b. Information retrieved through school district computers, networks, or online resources.
  - c. Personal property used to access school district computers, networks, or online resources.
  - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
4. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.
6. Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by ~~Policy 406~~, Public and Private Personnel Data ~~Policy~~, and ~~Policy 515~~, Protection and Privacy of Pupil Records ~~Policy~~.
7. Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
8. Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

## **XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE**

- A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.

- B. Parents will be notified that their students will be using school district resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:
1. A copy of the user notification form provided to the student user.
  2. A description of parent/guardian responsibilities.
  3. A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
  4. A statement that the Internet Use Agreement must be signed by the user, the parent or guardian, and the supervising teacher prior to use by the student.
  5. A statement that the school district's acceptable use policy is available for parental review.

### **XIII. IMPLEMENTATION; POLICY REVIEW**

- A. The school district administration may develop appropriate user notification forms, guidelines, and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms, and procedures shall be an addendum to this policy.
- B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff, and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

**Legal References:** [Minn. Stat. Ch. 13 \(Minnesota Government Data Practices Act\)](#)  
 15 U.S.C. § 6501 *et seq.* (Children's Online Privacy Protection Act)  
 17 U.S.C. § 101 *et seq.* (Copyrights)  
[20 U.S.C. § 1232g \(Family Educational Rights and Privacy Act\)](#)  
 47 U.S.C. § 254 (Children's Internet Protection Act of 2000 (CIPA))  
 47 C.F.R. § 54.520 (FCC rules implementing CIPA)  
 Minn. Stat. § 121A.031 (School Student Bullying Policy)  
 Minn. Stat. § 125B.15 (Internet Access for Students)  
 Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)  
[Mahanoy Area Sch. Dist. V. B.L., 594 U.S., 141 S. Ct. 2038 \(2021\)](#)  
*Tinker v. Des Moines Indep. Cmty. Sch. Dist.*, 393 U.S. 503, ~~89 S.Ct. 733,~~  
~~21 L.Ed.2d 731~~ (1969)

*United States v. Amer. Library Assoc.*, 539 U.S. ~~194, 123 S.Ct. 2297, 56 L.Ed.2d 221~~ (2003)  
~~*Doninger v. Niehoff*, 527 F.3d 41 (2<sup>nd</sup> Cir. 2008)~~  
*R.S. v. Minnewaska Area Sch. Dist. No. 2149*, ~~No. 12-588, 2012 WL 3870868~~ 894 F.Supp.2d 1128 (D. Minn. 2012)  
*Tatro v. Univ. of Minnesota*, 800 N.W.2d 811 (Minn. App. 2011), aff'd on other grounds 816 N.W.2d 509 (Minn. 2012)  
*S.J.W. v. Lee's Summit R-7 Sch. Dist.*, 696 F.3d 771 (8<sup>th</sup> Cir. 2012)  
~~*Kowalski v. Berkeley County Sch.*, 652 F.3d 565 (4<sup>th</sup> Cir. 2011)~~  
~~*Layshoek v. Hermitage Sch. Dist.*, 650 F.3d 205 (3<sup>rd</sup> Cir. 2011)~~  
*Parents, Families, and Friends of Lesbians and Gays, Inc. v. Camdenton R-111 Sch. Dist.*, 853 F.Supp.2d 888 (W.D. Mo. 2012)  
*M.T. v. Cent. York Sch. Dist.*, 937 A.2d 538 (Pa. Commw. Ct. 2007)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)  
MSBA/MASA Model Policy 522 (~~Title IX Sex Nondiscrimination Grievance Procedures and Process Student Sex Nondiscrimination~~)  
MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)  
MSBA/MASA Model Policy 806 (Crisis Management Policy)  
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

# ***Acceptable Use of Technology Resources and the Internet***

International Falls (MN) Independent School District #361

## **INTENT**

The intent of this acceptable use policy is to establish and administer guidelines for the use of ISD #361 technology resources by staff, students, and any other users. These guidelines set the tone to protect the rights of individuals and organizations, define appropriate and ethical uses of technology resources, and identify responsibilities.

## **PARAMETERS**

Technology resources include all voice, video, and data systems such as telephones, televisions, computers, networks, and supplies. As a learning tool, a technology resource is similar to a book, video, magazine or any other information source. Concerns about technology learning tools will be handled the same way that concerns about other educational resources are now handled, and policies now dealing with other educational resources also pertain.

ISD #361 provides filtered access to the Internet because it is a global electronic network with great information and educational potential. The skills required for its use are vital to the productivity and citizenship of individuals in a democracy, higher education, and the work force.

The Internet which connects educators, businesses, the government, the military and organizations is not under the control of this School District. Making Internet access available to students carries with it the possibility that some students might encounter information that some have identified as controversial and of potential harm to students.

ISD #361 will actively focus on providing individual users with the understanding and skills needed to use the Internet and all technology resources in ways appropriate to educational needs and personal safety. Simply "Surfing" the Net is not considered an educational use of the Internet. The use of technology and the Internet is a privilege, not a right, and inappropriate or unauthorized use will result in disciplinary action, including the termination of those privileges.

## **POLICY DETAILS**

***Staff Responsibilities*** include:

- Teach and help students develop the skills needed to discriminate among information sources, to identify information appropriate to age and developmental levels, and to evaluate and use information to meet educational goals.
- Supervise and/or monitor all to whom one grants access to technology resources regarding implementation of this policy.
- Take an active role in ensuring that students and their parents are aware of the individual student's responsibility to use technology resources in an ethical and educational manner.

**Student Responsibilities** include:

- Demonstrate basic skills in computer use.
- Demonstrate understanding of this policy.
- Have parental permission before being allowed to use any school computer on the Internet without direct supervision by a teacher.
- Never give out personal or family information such as phone numbers, credit card numbers or home address.
- Never arrange for a face-to-face meeting with a stranger and never respond to abusive or suggestive messages. Report all such instances immediately to a supervisor or monitor.
- Use technology in educational goal oriented manner.

**Network User** Responsibilities include:

- Use of the District's technology resources must be in support of education and research consistent with the educational objectives of ISD #361.
  - Comply with all rules and laws regarding access and copying of information as prescribed by either Federal, State or local law, and Internet Providers (Mnet, ARCC, and ISD #361).
  - Be polite and appropriate. Adhere to all standards of courtesy, etiquette, and existing school board policies (Library Materials Selection Adoption, Discipline, Harassment/Violence, etc.) as they may be interpreted to apply to technology resources.
  - Help maintain security of District technology resources by following this policy and maintaining secrecy of all passwords. All known breaches of security to ISD #361 must be reported to a network coordinator.
  - Be aware that network files and electronic mail are not guaranteed to be private. District technology personnel shall have access to all files.
  - Do not permit others to use your Internet account without your direct supervision.
- ISD #361 makes no warranties of any kind for the service it is providing. Use of any information obtained via the Internet is at user's own risk.***

**Unacceptable Uses** include, but are not limited to:

- ALL Internet access is filtered via ARCC's filter server. Any attempt to bypass this filter is considered an unacceptable use of our technology.
- Providing unauthorized or inappropriate access to District technology resources.
- Any attempt to harm or destroy data or another user or other networks connected to the Internet.
- Activities involving the loss or unauthorized use of others' work.
- Distribution or use of obscene, abusive or threatening material, including harassing, offensive or other material as noted in other District policies, rules and procedures.
- Unauthorized use of school resources for commercial, illegal, or profit-making enterprises.
- Knowingly wasting technology resources.
- Unnecessary printing is a drain of the capacity of the networks, adds expense, and shortens the life of equipment.
- Physical abuse of equipment.
- Using the technology resources in ways which violate school policies and behavior standards.
- Degrading or disrupting equipment or system performance.
- Installing unauthorized software on school computers.
- Downloading unauthorized files.
- Unauthorized use of removable media (discs, CD ROM, etc.).
- Unauthorized printing.

**See Discipline Policy for consequences of unacceptable use.**

## ***INTERNET USE POLICY VIOLATIONS***

### INDEPENDENT SCHOOL DISTRICT #361

#### **Level 1 Violation** - *Internet privileges revoked for 15 school days*

1. accessing e-mail sites of any kind
2. accessing chat sites of any kind
3. accessing game sites of any kind
4. downloading unauthorized files of any kind to the hard drives
5. deliberately attempting to bypass our Internet filter

#### **Level 2 Violation** - *Internet privileges revoked for 30 school days*

1. logging on to the Internet or ISD361 network using someone else's username and password. Both parties will lose Internet privileges for 30 school days. It is important that you do not let anyone know your password.
2. tampering with network connectivity
3. hacking of any nature
4. third Level 1 violation

#### **Level 3 Violation** - *Internet privileges revoked for 180 school days*

1. deliberately attempting to access pornographic material
2. using the Internet for any type of harassment
3. deliberately attempting to access gambling or hate group sites
4. third Level 2 violation

**Internet Account Agreement**

The School District believes that the benefits to educators, students, and other users of the Internet far exceed disadvantages. But ultimately, parents and guardians of minors are responsible for setting and conveying the standards that their child or ward should follow. To support and respect each family’s right to decide whether or not their child may have access to this resource, no child will be allowed to operate a computer without direct supervision to access the Internet unless all parties commit to responsibility by completing the attached **ISD #361 Internet Account Agreement**.

**ISD #361 INTERNET ACCOUNT AGREEMENT**

User’s full name (please print)

\_\_\_\_\_ Last Name \_\_\_\_\_ First Name \_\_\_\_\_ Grad Yr \_\_\_\_\_

I understand and will abide by the **ISD #361 Policy for Acceptable Use of Technology Resources and the Internet**. I further understand that any violation of the Policy is unethical and could cause by access privileges to be revoked, and school disciplinary action and/or appropriate legal action to be taken.

User’s Signature \_\_\_\_\_ Date \_\_\_\_\_

\*\*\*\*\*

As the parent or guardian of this student, **I have read the ISD #361 Policy for Acceptable Use of Technology Resources and the Internet**. I understand that this access is designed for educational purposes. I recognize it is impossible for the school to restrict access to all controversial materials, and I will not hold them responsible for materials acquired on the school’s network. I hereby give permission to issue an account for my child to use the Internet for this school year.

Parent or Guardian’s full name (please print)

\_\_\_\_\_ Last Name \_\_\_\_\_ First Name \_\_\_\_\_

Parent/Guardian’s Signature \_\_\_\_\_ Date \_\_\_\_\_

**SIGN THIS PAGE  
RETURN IT TO SCHOOL OFFICIAL  
KEEP PREVIOUS PAGES FOR YOUR REFERENCE**

# STATE OF MINNESOTA

## MINNESOTA STATE COLLEGES AND UNIVERSITIES

### Hibbing Community College

#### CONCURRENT ENROLLMENT AGREEMENT 2021-2022 Academic Year

THIS CONCURRENT ENROLLMENT AGREEMENT, and amendments and supplements thereto, (hereinafter "contract") is between the State of Minnesota, acting through its Board of Trustees of the Minnesota State Colleges and Universities (hereinafter "Minnesota State"), on behalf of HIBBING COMMUNITY COLLEGE (hereinafter "The COLLEGE"), and INTERNATIONAL FALLS HIGH SCHOOL, ISD361, (hereinafter "HIGH SCHOOL(S)").

WHEREAS: The COLLEGE is an autonomous college in the Minnesota State system, which share a President through their respective memberships in the Northeast Higher Education District; and

WHEREAS: It is understood that the individual members of HIGH SCHOOLS, acting under the authority of their school district, and THE COLLEGE, respectively, need to act at times jointly and at times severally, as appropriate to the circumstance, with respect to this agreement; and

WHEREAS: The COLLEGE is desirous of offering college level classes to HIGH SCHOOLS through a program known as the Post-Secondary Options Program (hereinafter "PSEO"), a component of which provides for college-level classes to be offered at high schools, known as the Concurrent Enrollment Program (hereinafter "CEP"); and

WHEREAS: HIGH SCHOOLS are desirous of receiving college courses which meet transfer criteria to colleges and universities within Minnesota State, and when appropriate technical courses which meet transfer criteria to vocational/technical colleges within Minnesota State and services from the COLLEGE through the CEP; and

WHEREAS: It is understood that the goals of the CEP can best be accomplished if individual HIGH SCHOOLS and the COLLEGE, collaboratively establish long-term working relationships to develop and improve delivery of services to the high schools' students; and

WHEREAS: The governing policies of the CEP program and this Agreement are established by law and the Minnesota State Board of Trustees, which include the following general provisions that are considered to be minimum requirements (Minnesota State Board Policy, Chapter 3 Section 5):

#### Definitions

**Post-Secondary Enrollment Options Program or "PSEO".** The Post-Secondary Enrollment Options Program is the program established by Minnesota Statutes section 124D.09 to "promote rigorous educational pursuits and provide a wider variety of options for students." Through PSEO, high school students may earn both secondary and postsecondary credit for college or university courses completed on a college or university campus, at a high school, or at another location.

**PSEO Concurrent Enrollment Course.** A PSEO concurrent enrollment course is a college or university course made available through the PSEO program, offered through a secondary school, and taught by a secondary teacher.

#### Post-Secondary Enrollment Options Expectations

The Minnesota State Colleges and Universities shall provide opportunities for students to participate in the Post-Secondary Enrollment Options Program. Students shall be admitted according to criteria that promote progress through college-level coursework and that augment their continued academic growth consistent with board policies and system procedures.

**Enrollment on campus.** Enrollment of PSEO students in courses on a college or university campus shall be allowed on the basis of available space as defined by the college or university.

**Compliance with standards.** Colleges and universities shall require PSEO students to perform to the college's or university's academic and student conduct standards.

**Developmental courses.** Colleges and universities shall not enroll students in developmental courses through PSEO.

and;

WHEREAS: HIGH SCHOOLS and the COLLEGE wish to enter into this Agreement through their respective agents for the delivery of CEP courses, which would be of mutual benefit;

NOW, THEREFORE, it is agreed:

I. DUTIES OF each participating COLLEGE and HIGH SCHOOL

A. COLLEGE'S DUTIES. COLLEGE shall:

Ensure that the coordinator:

- Provides necessary registration, drop-add, and withdrawal information.
- Provides students with information outlining student responsibilities (including their responsibility to communicate with their high school about their academic performance in CEP courses) and describing available academic and student support services. This information, in print or electronic form, may be provided to the high school for subsequent distribution to the students. It may also be available online or through student orientation sessions (Minnesota State Board Policy Chapter 3.5.1 Part 3 Subpart A).
- Provides necessary Student-Parent Agreement and Student Information Forms.
- Provides necessary Drop/Add and Withdrawal Forms.
- Maintains records documenting each CEP course.
- Provides evaluation tools for the purpose of evaluating each college faculty collaborator, as well as the program in general.

Ensure that the assessment coordinator:

- Provides the means for college readiness assessment testing for potential CEP students twice each academic year, in cooperation with HIGH SCHOOL guidance and counseling personnel.
- Makes arrangements for students to take assessment tests on the college campus, when geographically feasible.

Ensure that the records office:

- Creates course lists and grade sheets.
- Makes appropriate record adjustments for students in accordance to Drop/Add and Withdrawal policies.
- Makes grades available to students approximately three weeks after the semester ends.
- Provides student transcripts upon receipt of written request and fee payment.
- Maintains college course records for high school students, and awards college credit for successfully completed courses.

Ensure that each college faculty collaborator:

- Supports the high school CEP teachers, giving additional time and attention to teachers new to the program.
- Initiates an orientation session with new high school teachers and initial contacts with experienced teachers at the time of the CEP assignment (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart D Number 1).
- Collaborates with the high school CEP teacher to clarify the approved college course outline and to create a course syllabus for the CEP course.

- Provides current college text information and/or exam copies of the text, course outlines, sample syllabi, sample exams, assignments, and exercises for the high school teacher's use.
- Provides teachers who have taught the course previously with copies of new course outlines, new calendars, schedules or other information as courses change.
- Collaborates with high school CEP teachers to assure that assessment meets college criteria.
- Provides college course lists and grade sheets to the high school CEP teacher.
- Visits the class during the semester to observe teaching and student response to instruction, meeting with the teacher after each classroom observation. Classes taught by high school CEP teachers who have taught the course previously will be visited once, while classes taught by high school CEP teachers who have not taught the course previously will be visited twice.
- Meets regularly (face-to-face, ITV, online, by telephone, etc.) with the high school CEP teacher and monitors assignments, exams, projects, student academic achievement, and instructional effectiveness to ensure that the course meets the learning outcomes contained in the course outline approved by the college, and that students are held to college-level standards (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart D Number 1).
- Arranges to guest lecture twice during the semester for courses of both new and experienced CEP teachers, if requested in writing to do so by the high school teacher.
- Submits to the CEP coordinator and to the high school principal, a brief written report of each meeting and a final written report at the end of the semester for each CEP course assigned.
- Reviews selected graded assignments, tests and papers.
- Confers with the high school CEP teacher not less than once per month and is available to the high school teacher by phone, e-mail, or other means.
- Extends to high school CEP teachers, invitations to participate in appropriate campus-based and/or program-specific faculty development activities (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart D Number 2).

B. HIGH SCHOOL'S DUTIES. The HIGH SCHOOL shall:

Ensure the following program logistics:

- By March 1 of each year, provide general information about the CEP to all students in grades 8, 9, 10, and 11 enrolled in their high school (MN Statutes, Section 124D.09, Subdivision 7).
- Anytime January-March, coordinate for assessment testing, at the providing the COLLEGE if geographically feasible.
- By April 1 of each year, return to the COLLEGE's CEP coordinator, the completed *Course Proposal Application* to request courses for the following academic year and to provide the start and end dates for both semesters of the high school calendar.
- Several weeks prior to the scheduled assessment test date, have students each complete a *Student Information Form*. (These students are those scheduled to take the assessment test and who may potentially be enrolling in a CEP course the following academic year.)
- No later than two weeks prior to the scheduled assessment test date, send completed *Student Information Forms* to the COLLEGE's CEP coordinator.
- By May 15 of each year, send to the COLLEGE's CEP coordinator, the completed *Student-Parent Agreement Forms*.
- By May 15 of each year for Fall Semester, and by December 1 of each year for Spring Semester, send enrollment lists to the COLLEGE'S CEP coordinator.
  - (1) The enrollment list for each CEP course offered shall include the full name of each student who plans to enroll in the course, with the understanding that in order to be listed, the student meets the criteria to be eligible for participation in a CEP course (see "Student Qualifications" section).
  - (2) In order to complete an assessment test, the student must provide a completed *Student Information Form*.
  - (3) In order to register for a course, the student must have met CEP program requirements and course pre-requisites, and provide a completed *Student-Parent Agreement Form*.
- Assist in student compliance with the Drop/Add and Withdrawal Policies (see "Other Provisions" section), sign off on forms as student advisor, and forward completed forms to the COLLEGE's CEP coordinator.

- To the extent possible, provide counseling services to students and their parents or guardian before students enroll in CEP courses. This ensures that the students and their parents or guardian are fully aware of the risks and possible consequences of enrolling in CEP courses.
- Provide all textbooks and other instructional materials/equipment required for the course as these are described in the course syllabus.

Ensure the following course scheduling requirements:

- The maximum enrollment of a course with a CEP component is to be the same as it is for other, similarly structured courses in the high school, and the total enrollment (CEP students and non-CEP students combined) must not exceed the course maximum established by the providing COLLEGE.
- HIGH SCHOOLS will have the option to run courses with enrollment fewer than ten students, but only after consultation with and approval from the providing COLLEGE prior to the start of the semester.
- CEP courses should be scheduled at times not normally used for school sports and activities to minimize absences due to school related activities.

Ensure that each high school CEP teacher does the following:

- Creates a course syllabus for the CEP course in collaboration with the college faculty. This is to be completed and shared with the college collaborator no later than one month prior to the first day of the CEP course. This syllabus is to be provided to each student within a maximum of one week after the first class meeting (Minnesota State Board Policy, Chapter 3.22 Part 3). The syllabus needs to contain the components outlined in the COLLEGE's *Concurrent Enrollment Course Syllabus Guidelines*, and other requirements as may be established by the HIGH SCHOOL.
- Provides the college faculty collaborator with documentation that ensures each CEP course is equivalent in content and rigor to the same course offered on the college campus. This documentation should include copies of quizzes, exams, and completed homework assignments that are examples of student A-level work, B-level work, and C-level work. A student's grade in a course is to be based on their academic performance on assignments and tests. Testing will cover the full curriculum of the course. The college faculty collaborator reserves the right to approve any mid-terms, as well as the final examination. If not approved, the college faculty collaborator must demonstrate that the exam does not evaluate at a college level and/or it is not consistent with the course outline.
- Assigns final, whole letter grades to each student on the class list, which is provided by the college faculty collaborator. This completed grade sheet is to be signed and sent to the college faculty collaborator immediately after the semester ends.

Ensure the following program support:

- Schedule high school CEP teachers so that they are responsible for no more than two CEP courses per semester, unless approved by the Provost of the providing COLLEGE.

## II. OTHER PROVISIONS.

The following is to be understood and agreed to by both the HIGH SCHOOL and COLLEGE:

### Teacher Qualifications

- The minimum qualifications for CEP instructors shall be the system established credential fields and minimum qualifications for faculty, as designated in Minnesota State Board Policy 3.32 and System Procedure 3.32.1 College Faculty Credentialing. Exceptions to this requirement must fall under the provisions of the "Timeline & Approval Process for CEP Teacher Professional Development Plans" and the "Professional Development Plan for CEP Teachers" must be used (refer to documents, attached).
- The CEP HIGH SCHOOL shall forward a completed *High School CEP Teacher Application*, copies of transcripts and a resume to the providing COLLEGE's CEP coordinator. Repeat teachers need to submit updated documentation if they further their education and earn credentials to teach in a different discipline.

- Each high school teacher selected to teach a CEP course requires the approval of the teacher's principal and of the college based on the recommendations of its faculty (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart E).

#### Student Admissions Requirements

- Eligible students are juniors with a class rank in the upper one-third of their class and seniors with a class rank in the upper one-half of their class.
- If the high school does not keep class ranking, eligible students are juniors with a score at or above the 70<sup>th</sup> percentile on a nationally standardized, norm-referenced test and seniors with a score at or above the 50<sup>th</sup> percentile on a nationally standardized, norm-referenced test.
- If the high school does not keep class ranking and no standardized test score is available, eligible students are juniors with a GPA of 3.00 or better and seniors with a GPA of 2.50 or better. (This is pursuant to Minnesota State System Procedures Chapter 3.5.1 Part 2 Subpart A Number 3, which allows documentation other than that specified above).
- Potential CEP students must participate in assessment testing in reading, English (determined from reading assessment), and mathematics prior to course registration, and CEP students must place at or above college level in reading and English skills. (A student can take this assessment test up to twice each year.)
- Potential CEP students can also meet college-readiness admissions standards by achieving established minimum ACT, SAT, and/or MCA assessment scores.
- CEP students must meet the required prerequisites for each course in which they wish to enroll, before their course begins.
- A student who does not meet the admissions standards indicated above may petition for admission to the providing COLLEGE after an admissions review process. This decision is based upon a completed *Student Petition Form* which includes a signed statement by the HIGH SCHOOL Principal. This statement needs to provide evidence of the student's readiness and ability to perform college-level work as well as the indication that the student could benefit from college courses and is recommended for admission.
- All student petitions will be reviewed in accordance to the procedures outlined in the providing the COLLEGE'S admissions review process.

#### Exceptions Requirements

- A high school that wishes to have a college offer a PSEO concurrent enrollment course to its students, but cannot generate sufficient enrollment to offer that course only to CEP students, may request approval for an exception from the provost of the college. The provost of the college shall approve or deny the request after the appropriate college consultation process (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart H). Requests from high schools must be received by July 1 of each year for Fall Semester and December 1 of each year for Spring Semester.
- Enrollment of CEP students in a course will be greater than the enrollment of non-CEP students (Minnesota State System Procedures Chapter 3.5.1 Part 4 Subpart H Number 2a).
- The non-CEP students enrolled in CEP courses must have taken the assessment test. It is not necessary that the student achieve the prerequisite score required by students enrolled to earn college credit.
- Students may choose to be non-CEP students and not receive college credit, even if they are eligible and qualify for the CEP course.

#### Student Requirements

- Potential CEP students shall inform the high school by March 30 of each year of the student's intent to enroll in CEP courses during the following school year. (This is to assist in planning. A student is not bound by notifying or not notifying the district by this time.) [See Minnesota Statute, 124D.09 Post-secondary Enrollment Options Act, Subd 7.]
- Potential CEP students must return to their high school guidance counselor their completed *Student Information Form* and *Student-Parent Agreement Form*.
- Potential CEP students must indicate the courses in which they intend to enroll by way of the high school's designated registration system.
- The COLLEGE's Drop-Add and Withdrawal Policy applies to enrolled CEP students. It is understood that adjustments will be made to the student's record by the COLLEGE's records office in accordance to the Drop/Add and Withdrawal policies outlined below.

### Dropping and Adding a Course

Students may make a change(s) in their course schedules **only** through the fifth (5<sup>th</sup>) class day of the high school's calendar. Dropped classes do not appear on the student's transcript.

### Withdrawal

Students may withdraw from courses after the fifth (5<sup>th</sup>) class day through the final date for official course withdrawal. The final date for official course withdrawal is the last day on which students may officially terminate their enrollment in a course, and shall be the date on which eighty percent (80%) of the days in the academic semester at the high school have elapsed. For courses not on a standard academic semester schedule, such as those courses "stretched" over both fall and spring semesters, the final date for official course withdrawal shall be established as the date on which eighty percent (80%) of the instructional days for the course have elapsed (Minnesota State Board Policy, Chapter 3 Part 3 Subpart A).

Grades of "W" for withdrawal will be recorded on the student's official transcript. No withdrawals from the courses may be made after the final date for official course withdrawal. Withdrawals that are not officially processed through the CEP coordinator and records office will be recorded on the student's permanent record with a grade of "F".

## III. CONSIDERATION AND TERMS OF PAYMENT.

- A. Consideration for all services performed by COLLEGES pursuant to this Agreement shall be paid by the HIGH SCHOOLS as follows:

HIGH SCHOOLS will pay \$3,000 for each CEP course offered during a semester.

If no CEP course is offered during the Academic Year, no yearly fee is due; however, the HIGH SCHOOL will need to pay any costs incurred by COLLEGE due to the administration of assessment tests. These costs include a per test fee, as well as mileage, food and lodging reimbursements (if applicable), and staff time administering and scoring the tests.

- B. Terms of Payment. Payment shall be made by HIGH SCHOOL(S) within thirty (30) days after the COLLEGE has presented invoices for services performed to the HIGH SCHOOL. Invoices for course fees shall be calculated once each academic year with the invoice to be submitted to the appropriate high school no later than May 15.

- V. TERMS OF AGREEMENT. This agreement shall be effective August 23, 2021, or upon the date that the final required signature is obtained by the COLLEGE, whichever occurs later, and shall remain in effect until June 30, 2022, or until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

- VI. CANCELLATION. This Agreement may be cancelled during its term only by mutual agreement between HIGH SCHOOLS and COLLEGE. In the event of such a cancellation, the COLLEGE shall be entitled to payment, determined on a pro rata basis, for work or services satisfactorily performed.

## VII. AUTHORIZED REPRESENTATIVES.

Each Authorized Representative shall have final authority for acceptance of services of the other party and shall have responsibility to insure that all payments due to the other party are made pursuant to the terms of this Agreement.

- A. For collective actions, HIGH SCHOOLS' Authorized Representative for the purposes of administration of this Agreement is:

Superintendent, Hibbing School District

- B. For individual actions, the Authorized Representative of each COLLEGE for the purpose of administration of this agreement is as follows:

HIBBING COMMUNITY COLLEGE: Provost, Hibbing Community College, 1515 East 25th

Street, Hibbing, MN 55746.

- VIII. ASSIGNMENT. Neither the COLLEGE nor the HIGH SCHOOL(S) may assign or transfer any rights or obligations under this Agreement without the prior written consent of the other party.
- IX. AMENDMENTS. Any amendments to this Agreement shall be in writing, and shall be executed by the same parties who executed the original agreement, or their successors in office.
- X. LIABILITY. HIGH SCHOOL(S) agree to indemnify and save and hold the COLLEGE, their representatives and employees, harmless from any and all claims or causes of action arising from the performance of this contract by the HIGH SCHOOL(S) or the HIGH SCHOOL(S)' agents or employees. This clause shall not be construed to bar any legal remedies the HIGH SCHOOLS may have for the COLLEGES' failure to fulfill their obligations pursuant to this contract.
- XI. AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE. HIGH SCHOOL(S) agree that in fulfilling the duties of this contract, HIGH SCHOOL(S) are responsible for complying with the applicable provisions of the Americans with Disabilities Act, 42 U.S.C. Section 12101, et seq. and regulations promulgated pursuant to it. The COLLEGE(S) is not responsible for issues or challenges related to compliance with the ADA beyond their own routine use of facilities, services, or other areas covered by the ADA.
- XII. GOVERNMENT DATA PRACTICES ACT. HIGH SCHOOL(S) must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the COLLEGE in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the HIGH SCHOOL(S) in accordance with this contract. The civil remedies of Minnesota Statutes Section 13.08, apply to the release of the data referred to in this Article by either HIGH SCHOOL(S) or the COLLEGE.
- In the event a HIGH SCHOOL receives a request to release the data referred to in this Article, the HIGH SCHOOL must immediately notify the COLLEGE. The COLLEGE will give HIGH SCHOOL instructions concerning the release of the data to the requesting party before the data is released.
- XIII. OWNERSHIP OF MATERIALS AND INTELLECTUAL PROPERTY RIGHTS. The COLLEGE shall own all rights, including all intellectual property rights, in all original materials, including any curriculum materials, inventions, reports, studies, designs, drawings, specifications, notes, documents, software and documentation, computer based training modules, electronically or magnetically recorded materials, and other work in whatever form, developed by the COLLEGE and its employees and contractors individually or jointly. Materials developed jointly between any COLLEGE employee and/or contractor and any HIGH SCHOOL employee in the performance of its obligations under this contract shall be jointly owned by the COLLEGE and HIGH SCHOOL. Materials developed individually by any HIGH SCHOOL employee in performance of his/her duties under this contract shall belong to HIGH SCHOOL; however, the COLLEGE shall have a non-exclusive, unrestricted right to use such materials in the future. This provision shall not apply to materials developed by the COLLEGE, their contractors and/or employees, or those developed by the HIGH SCHOOL or any HIGH SCHOOL employee prior to the existence of this contract.
- XIV. PUBLICITY. Any publicity given the program, publications, or services provided resulting from this Agreement, including, but not limited to, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the HIGH SCHOOL or its employees individually or jointly with others, or any subcontractors shall identify the COLLEGE as the sponsoring agency and shall not be released prior to approval by COLLEGES' authorized representative.

IN WITNESS WHEREOF, the parties have caused this agreement to be duly executed intending to be bound thereby.

APPROVED:

**1. SCHOOL DISTRICT**

By (authorized signature)
Title: Kevin Grover, Superintendent, International Falls School District #361
Date

**2. HIBBING COMMUNITY COLLEGE**

By (authorized signature)
Title: Aaron Reini, Provost, Hibbing Community College
Date

**STATE OF MINNESOTA  
MINNESOTA STATE COLLEGES AND UNIVERSITIES**

**MEMORANDUM OF AGREEMENT**

**BETWEEN**

**ITASCA COMMUNITY COLLEGE**

**AND**

**INDEPENDENT SCHOOL DISTRICT 361**

This Agreement is entered into between the State of Minnesota, acting through its **Board of Trustees of the Minnesota State Colleges and Universities**, on behalf of **ITASCA COMMUNITY COLLEGE** (hereinafter "College/University"), and **INDEPENDENT SCHOOL DISTRICT 361 1515 11<sup>th</sup> Street, International Falls, MN 56649** (hereinafter "Facility").

This Agreement and any amendments and supplements thereto, shall be interpreted pursuant to the laws of the State of Minnesota.

**WITNESSETH THAT:**

WHEREAS, the College/University has established a Practical Nursing Program, Nursing Assistant Program, Associate Degree Program in Nursing, Baccalaureate Program in Nursing, Baccalaureate Program in Nursing for Registered Nurses, and/or a Nurse Refresher Program and other allied health programs for qualified students preparing for and/or engaged in nursing and other allied health careers; and

WHEREAS, the Board of Trustees of the Minnesota State Colleges and Universities is authorized by Minnesota Statutes, Chapter 136F to enter into Agreements regarding academic programs and has delegated this authority to the College/University; and

WHEREAS, the Facility has suitable clinical facilities in general nursing and allied health for the educational needs of the nursing and allied health programs(s) of the College/University; and

WHEREAS, it is in the general interest of the Facility to assist in educating persons to be qualified or better qualified nursing and allied health personnel; and

WHEREAS, the College/University and the Facility are desirous of cooperating to furnish a clinical experience program for students of nursing and allied health programs enrolled at the College/University;

NOW, THEREFORE, it is mutually agreed by and between the College/University and the Facility:

**1. COLLEGE/UNIVERSITY RESPONSIBILITIES**

- a. The College/University, which is accredited by the North Central Association of Colleges and Secondary Schools, is responsible for offering one or more of the following programs: a Practical Nursing Program; a Nursing Assistant Program; an Associate Degree Program in Nursing; a Baccalaureate Program in Nursing; a Baccalaureate Program for Registered Nurses; and/or a Nurse Refresher Program. Each program shall be either: 1) approved by the Minnesota Board of Nursing; and/or 2) approved by the Minnesota Department of Health.
- b. The College/University will supervise its students during the clinical experience program at the Facility, unless otherwise agreed to in writing by the parties. For nursing, the College/University will provide its nursing faculty to effectively implement the clinical experience program at the Facility. The College/University will provide at least one nursing faculty member for approximately every ten (10) students while the students are in the clinical experience program at the Facility. The College/University faculty so assigned will hold current R.N. licensure valid in the State of Minnesota.
- c. The College/University faculty will be responsible for planning, directing and evaluating the students' learning experiences. The College/University faculty will attend the Facility's orientation for clinical experience instructors as deemed necessary by the College/University and the Facility.
- d. The College/University will provide the Facility, at its request, with objectives for the clinical experience program. Implementation of those objectives will be accomplished by the College/University in cooperation with the Facility's designated representative.
- e. The College/University will provide the Facility with a list of the students who are participating in the clinical experience program, the units within the Facility where they are assigned, and the dates of each student's participation in the program.
- f. The College/University will inform its faculty and students of the Facility's policies and regulations which relate to the clinical experience program at the Facility.
- g. The College/University will inform its faculty and the students who are participating in the clinical experience program that they are encouraged to carry their own health insurance and are responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.
- h. The College/University will maintain a record of students' health examinations and current immunizations and shall obtain students' permission to submit data regarding their health status to the Facility.
- i. The College/University agrees and represents that it will require all students and faculty to have completed a background study conducted in accordance with Minnesota Statutes Chapter 245C, Human Services Background Studies, as a pre-condition to participation in the clinical experience. College/University will not assign a student or faculty member to the Facility if his/her background study

documents ineligibility to have direct contact with Facility's patients or residents under applicable law or regulations. If requested, College/University shall provide the Facility with documentation regarding the completion or results of the background study pursuant to the written consent of the subject.

## **2. FACILITY RESPONSIBILITIES**

- a. The Facility will maintain current accreditation by the Joint Commission on Accreditation of Health Care Organizations (d/b/a "The Joint Commission") or any other appropriate and required accrediting body.
- b. The Facility is responsible for the safety and quality of care provided to its patients by the students who are participating in the clinical experience program at the Facility. In order to effectively fulfill that duty, it is agreed that Facility has ultimate control over all persons involved in the program and may immediately terminate the participation in the program of any of the students enrolled in the program where an emergency exists involving health and safety; and in all other (non-emergency) instances, Facility shall consult with the College/University before taking any action to terminate the participation of a student.
- c. The Facility will provide the College/University with a copy of its policies and regulations which relate to the clinical experience program.
- d. The Facility will permit the College/University faculty and students to use its patient care and patient service facilities for clinical instruction according to a mutually-approved plan.
- e. The Facility will allow a reasonable amount of Facility staff time for orientation and joint conferences with College/University faculty, for planning with College/University faculty, and for such other assistance as shall be mutually agreeable.
- f. When available, physical space such as offices, conference rooms, and classrooms of the Facility may be used by the College/University faculty and students who are participating in the clinical experience program.
- g. The College/University faculty and students participating in the clinical experience program will be permitted to use the Facility's library in accordance with the Facility's policies.
- h. The Facility will make locker or cloak room facilities available for the College/University faculty and students during assigned clinical experience program hours. These facilities may be shared by other faculty and students.
- i. The Facility assumes no responsibility for the cost of meals, uniforms, housing, parking or health care of College/University faculty and students who are participating in the clinical experience program. The Facility will permit College/University faculty and students who are participating in the clinical experience program to use any cafeteria on the same basis as employees of the

Facility. The Facility will permit College/University faculty to use Facility parking spaces under the same policies governing Facility personnel.

- j. The Facility recognizes that it is the policy of the College/University to prohibit discrimination and ensure equal opportunities in its educational programs, activities, and all aspects of employment for all individuals regardless of race, color, creed, religion, gender, national origin, sexual orientation, veteran's status, marital status, age, disability, status with regard to public assistance, or inclusion in any group or class against which discrimination is prohibited by federal, state, or local laws and regulations. The Facility agrees to adhere to this policy in implementing this Agreement.

k. **AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

The Facility agrees that in fulfilling the duties of this Agreement, the Facility is responsible for complying with the American with Disabilities Act, 42 U.S.C. Chapter 12101 et seq., and any regulations promulgated to the Act. The College/University is not responsible for issues or challenges related to compliance with the ADA beyond its own routine use of facilities, services and other areas covered by the ADA.

**3. MUTUAL RESPONSIBILITIES**

- a. The College/University and the Facility assume joint responsibility for the orientation of the College/University faculty to Facility policies and regulations before the College/University assigns its faculty to the Facility.
- b. **HIPAA.** Solely for the purposes of defining the students' and faculty roles in relation to the use and disclosure of the Facility's protected health information, the College/University and faculty engaged in activities pursuant to this Agreement are members of the Facility workforce, as that term is defined in 45 CFR 160.103. The College/University students and faculty are not, and shall not be construed to be, employees of Facility.

The College/University shall cooperate with Facility in complying with its obligations as a HIPAA covered entity, including, but not limited to, complying with its policies and procedures under the HIPAA Privacy Regulations, 45 CFR parts 160 and 164. Prior to placement at Facility, the College/University shall instruct its students and faculty to comply with Facility's policies and procedures governing the use and disclosure of individually identifiable health information.

- c. Personnel of the College/University and the Facility will communicate regarding planning, development, implementation, and evaluation of the clinical experience program. The communication may include but not be limited to:
  - i. Communication to familiarize Facility personnel with the clinical experience program's philosophy, goals and curriculum;
  - ii. Communication to familiarize the College/University faculty with the Facility's philosophy, policy and program expectations;
  - iii. Communication to keep both parties and the parties' personnel who are assigned to the clinical experience program informed of changes in philosophy, policies and any new programs which are contemplated;

- iv. Communication about jointly planning and sponsoring in-service or continuing education programs (if appropriate);
  - v. Communication to identify areas of mutual need or concern;
  - vi. Communication to seek solutions to any problems which may arise in the clinical experience programs; and
  - vii. Communication to facilitate evaluation procedures which may be required for approval or accreditation purposes or which might improve patient care or the College/University's nursing curriculum.
- d. **INSURANCE**. Each party, at its sole expense and at all times during the term of this Agreement, shall secure and maintain the following insurances (or comparable coverage under a program of self-insurance) covering itself and its employees who perform any work, duties or obligations in connection with this Agreement.

i. **Commercial General Liability Insurance**

The College/University will maintain Commercial General Liability insurance in conformance with the Tort Claims limits set forth in Minn. Stat. 3.736, subd. 4, with limits not less than \$500,000 per person and \$1,500,000 per occurrence for bodily injury and property damage.

The Facility will maintain Commercial General Liability insurance with limits not less than \$2,000,000 per occurrence and \$2,000,000 annual aggregate for bodily injury and property damage.

ii. **Professional Liability Insurance**

The College/University will maintain Professional Liability insurance for participating students (and faculty, if applicable) or cause any student participating in the program to maintain Professional Liability insurance, with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.

The Facility will maintain Professional Liability insurance covering itself and its employees, agents or assigns with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.

If insurance covered by claims-made policies is discontinued, then extended reporting period coverage must be obtained and evidence of such coverage shall be provided to the other party.

iii. **Additional Conditions:**

An Umbrella or Excess Liability insurance policy may be used to supplement the Facility's policy limits to satisfy the full policy limits required by the Agreement.

Each party shall provide to the other party upon request certificates of insurance or self-insurance evidencing the required coverage.

If Facility receives a cancellation notice from an insurance carrier affording coverage herein, Facility agrees to notify the State of

Minnesota within five (5) business days with a copy of the cancellation notice, unless Facility's policy(ies) contain a provision that coverage afforded under the policy(ies) will not be cancelled without at least thirty (30) days' advance written notice to the University.

Each party, at its sole expense, shall provide and maintain Workers' Compensation insurance as such party may be required to obtain by law. The College/University is self-insured for Workers' Compensation purposes, and any such insurance extends only to employees of the College/University, not to students.

#### **4. STUDENT REQUIREMENTS**

- a. Each student may be required, as a condition for participation in the clinical experience program, to submit the results of a health examination to the College/University and, if requested, to the Facility, to verify that no health problems exist which would jeopardize student or patient welfare. The health examination shall include an update of required immunizations. The health examination shall include a Mantoux test or chest x-ray and verification of immunity for rubeola and rubella. A list of those students with positive Mantoux or negative rubeola/rubella results may, at the request of the Facility, be provided to the Facility.
- b. Students participating in the clinical experience program shall be encouraged to carry their own health insurance.
- c. Students participating in the clinical experience program shall be responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.

#### **5. EMERGENCY MEDICAL CARE & INFECTIOUS DISEASE EXPOSURE**

- a. Any emergency medical care available at the Facility will be available to College/University faculty and students. College/University faculty and students will be responsible for payment of charges attributable to their individual emergency medical care at either the Facility or the College/University.
- b. Any College/University faculty member or student who is injured or becomes ill while at the Facility shall immediately report the injury or illness to the Facility and receive treatment (if available) at the Facility as a private patient or obtain other appropriate treatment as they choose. Any hospital or medical costs arising from such injury or illness shall be the sole responsibility of the College/University faculty member or student who receives the treatment and not the responsibility of the Facility or the College/University.
- c. The Facility shall follow, for College/University faculty and students exposed to an infectious disease at the Facility during the clinical experience program, the same policies and procedures which the Facility follows for its employees.
- d. College/University faculty and students contracting an infectious disease during the period of time they are assigned to or participating in the clinical experience

program must report the fact to their College/University and to the Facility. Before returning to the Facility, such a College/University faculty member or student must submit proof of recovery to the College/University or Facility, if requested.

**6. LIABILITY**

Each party agrees that it will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party and the results thereof. The College/University's liability shall be governed by the Minnesota Tort Claims Act, Minnesota Statutes § 3.736, and other applicable laws.

**7. TERM OF AGREEMENT**

This Agreement is effective on the later of January 1, 2022 or when fully executed, and shall remain in effect until December 31, 2027. This Agreement may be terminated by either party at any time upon one year written notice to the other party. Termination by the Facility shall not become effective with respect to students then participating in the clinical experience program.

**8. FINANCIAL CONSIDERATION**

- a. The College/University and the Facility shall each bear their own costs associated with this Agreement and no payment is required by either the College/University or the Facility to the other party, except that, where applicable, the Facility shall pay the tuition and other educational fees of students it places in the clinical experience program.
- b. The Facility is not required to reimburse the College/University faculty or students for any services rendered to the Facility or its patients pursuant to this Agreement.

**9. AMENDMENTS**

Any amendment to this Agreement shall be in writing and signed by authorized officers of each party.

**10. ASSIGNMENT**

Neither the College/University nor the Facility shall assign or transfer any rights or obligations under this Agreement without the prior written consent of the other party.

**11. STATE AUDIT**

The books, records, documents and accounting procedures and practices of the Facility relevant to this Agreement shall be subject to examination by the College/University and the Legislative Auditor.

**12. DATA PRIVACY**

The requirements of Minnesota Statutes § 13.05, subd. 11 apply to this contract. The Facility and College/University must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the College/University in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the Facility in accordance with this contract. The civil remedies of Minnesota Statutes §13.08 apply to the release of the data referred to in this clause by either the Facility or the College/University.

In the event the Facility receives a request to release the data referred to in this clause, the Facility must immediately notify the College/University. The College/University will give the Facility instructions concerning the release of the data to the requesting party before the data is released.

The parties additionally acknowledge that the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g and 34 C.F.R. 99, apply to the use and disclosure of education records that are created or maintained under this agreement.

13. **OTHER PROVISIONS:** NONE

The rest of this page intentionally left blank. Signature page to follow.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed intending to be bound thereby.

APPROVED:

**1. FACILITY:**

Facility certifies that the appropriate person(s) have executed the Agreement on behalf of Facility as required by applicable articles, by-laws, resolutions, or ordinances.

By (authorized signature and printed name)
<i>Kevin Moran</i> Kevin Moran
Title
ISP 361 Superintendent
Date
1-11-2022

By (authorized signature and printed name)
Title
Date

**2. COLLEGE/UNIVERSITY:**

By (authorized signature and printed name)
Title
Date

By (authorized signature and printed name)
Title
Date

**3. AS TO FORM AND EXECUTION:**

By (authorized signature and printed name)
Title
Date

**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:

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to accept the gifts and donations.

The following voted in favor:

Peter R. March Foundation Grant	FHS Music Program	\$1000.00
Bronco Swim Boosters	Competition Swim Suits	\$1744.43
Box Tops for Education	Falls Elementary School	\$32.30
Mighty Cause Charitable Foundation	Alternative Learning Center	\$20.00
Coca-Cola Gives	Falls High School	\$30.90

Voting against:

**Whereupon**, the resolution was declared adopted.

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

**RESOLUTION DIRECTING THE ADMINISTRATION  
TO MAKE RECOMMENDATIONS FOR REDUCTIONS  
IN PROGRAMS AND POSITIONS AND REASONS THEREFOR.**

**Whereas**, the financial conditions of the School District may dictate that the School Board reduce expenditures, and

**Whereas**, there may be a decline in student enrollment projections, and

**Whereas**, reductions in expenditures and decrease in student enrollment projections may include discontinuance of positions and discontinuance or curtailment of programs, and

**Whereas**, a determination must be made as to which teachers' contracts must be terminated and not renewed and which teachers may be placed on Unrequested Leave Of Absence without pay or fringe benefits in affecting discontinuance of positions.

**BE IT RESOLVED**, by the School Board of Independent School District No. 361, as follows:

That the School Board hereby directs the Superintendent of Schools and Administration to consider the discontinuance of programs or positions to effectuate economies in the School District and reduce expenditures and make recommendations to the School Board for the discontinuance of programs, curtailment of programs, discontinuance of positions or curtailment of positions as needed.

The motion for the adoption of the foregoing resolution was duly seconded by Member \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against:

Whereupon said resolution was duly (passed/failed).

# AGREEMENT FOR CONDITIONS OF EMPLOYMENT

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INDEPENDENT SCHOOL DISTRICT NO. 361  
INTERNATIONAL FALLS, MINNESOTA

AND

AMERICAN FEDERATION OF STATE, COUNTY & MUNICIPAL EMPLOYEES;  
LOCAL #510

July 1, 2021 to June 30, 2023

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AGREEMENT BETWEEN:

THE SCHOOL BOARD OF INDEPENDENT SCHOOL  
DISTRICT NO. 361,

Hereinafter referred to as the School Board,

And,

AMERICAN FEDERATION OF STATE, COUNTY,  
AND MUNICIPAL EMPLOYEES, LOCAL #510

Hereinafter referred to as the Union;

## ARTICLE 1: PURPOSE

SECTION A: It is the purpose of this agreement entered into between the School Board and the Union, pursuant to and in compliance with the Public Employment Labor Relations Act to set forth the working conditions of the employees.

SECTION B: The provisions of this agreement constitute the sole procedure for the processing and settlement of any claim by an employee or the Union of a violation by the School Board of this agreement.

## ARTICLE 2: RECOGNITION

SECTION A: The School Board hereby recognizes American Federation of State, County and Municipal Employees, Local #510 as the Exclusive Representative (Union) for the following full-time and part-time employees: secretaries, janitors, chief fireman, fireman, mechanic, transportation coordinator, and cooks; excluding accountant, bookkeepers, superintendent's secretaries, crossing guards, transportation director, maintenance director, food service director, noon supervision employees, and all other employees as certified by the Minnesota State Labor Conciliator on August 2, 1968.

SECTION B: The Union shall represent all such employees of the School Board contained in the appropriate unit as defined in Article II, Section A and who meet the mandatory employment levels of at least fourteen (14) hours per week or thirty five (35) percent of the normal workweek in the employees bargaining unit, employees who hold positions of a temporary or seasonal character for a period in excess of 67 working days in any calendar year, and part time employees working at least one hundred (100) days if they are under the age of 22 and full-time students. The School Board shall not enter into any agreement with the employees under the jurisdiction of this agreement, either individually or collectively, which in any way conflicts with the terms or conditions of this agreement.

## ARTICLE 3: DEFINITION OF TERMS

SECTION A - EMPLOYEE: Any person employed by the School Board and under the jurisdiction of the Union.

SECTION B - FULL-TIME EMPLOYEE: Any employee who regularly works eight (8) hours per day and/or forty (40) hours per week, with annual service year of 2,080 hours. Secretaries and head cooks hired prior to July 1, 2010 or those employees hired prior to July 1, 2010 and promoted to a head cook position are considered full-time for the purposes of receiving paid holidays, paid vacation, and benefits.

SECTION C - PART-TIME EMPLOYEE: Any employee who regularly works less than eight (8) hours per day and/or forty (40) hours per week, but at least fourteen (14) hours per week, with part-time FTE calculated on service year base of 2,080 hours.

SECTION D - FULL TIME EQUIVALENCY (FTE): Ratio of full-time to part time used to calculate benefits. Calculation is # daily hours regularly assigned times the # days regularly assigned divided by 2,080 hours. Assigned days for food service personnel will be student contact days (currently 174) as annually approved by the School Board along with any days before school is in session, after school is out of session, or in-service days as assigned by Administration. FTE is exclusive of any overtime hours, but does include paid holiday and/or vacation hours. Daily FTE is ratio of hours assigned in a typical day divided by eight (8).

SECTION E - SENIORITY DATE: The first day of uninterrupted service as either part-time or full-time employee, as defined in Section B and Section C of this article, in a position represented by the Union. Service for an employee on leave, thus substitute service, shall not be recognized as service for the purpose of establishing seniority or for the purpose of probationary service as probationary period is defined in this contract.

SECTION F - ANNIVERSARY DATE: The date that the employee started to accumulate vacation benefits under this contract. (Vacation benefits shall be applied to employees account on an annual basis effective July 1, 2019)

## ARTICLE 4: RIGHTS AND RESPONSIBILITIES OF PARTIES

SECTION A - INHERENT MANAGERIAL RIGHTS: The exclusive representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy which include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.

SECTION B - MANAGEMENT RESPONSIBILITIES: The exclusive representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunity for the

students of the School District. The exclusive representative also recognizes the School Board's responsibility to provide facilities for the education of the students of the School District.

SECTION C - EFFECT OF LAWS, RULES AND REGULATIONS: The exclusive representative recognizes that all employees covered by this Agreement shall perform the services prescribed by the School Board and shall be governed by the laws of the State of Minnesota and by School Board rules, regulations directives and orders, issued by properly designated officials of the School District. The exclusive representative also recognizes the right, obligation and duty of the School Board and its duly designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the School Board insofar as such rules, regulations and directives and orders are not inconsistent with the terms of this Agreement.

SECTION D: Employees shall have the right to form and join labor or employee organizations, and shall have the right not to form and join such organizations.

SECTION E: All grievances by employees shall be processed in accordance with the grievance procedure in this agreement.

SECTION F - DUES CHECK OFF: Upon receipt of a properly executed authorization card from the employee, the School Board will deduct from the employee's paycheck the dues and other deductions that the employee has agreed to contribute to the Union during the period provided in said authorization.

All employees in this bargaining unit who are not members of the Union shall be required to contribute through payroll deduction to maintenance of service fee per month as determined by the Union in accordance with Minnesota Public Employment Relations Act, as amended. (This paragraph shall be suspended due to the Janus v AFSCME Supreme Court Ruling and shall be reinstated upon any future court cases reestablishing a Fair Share fee)

Membership may be terminated by the employee by giving thirty (30) days written notice to the District Payroll Clerk.

Contributions shall be made the second pay period of each month and transmitted to the Union, together with a list of names of the employees from whom deductions were made.

## ARTICLE 5: RATES OF PAY

### SECTION A - RATES OF PAY:

Subd. 1: The wages and salaries reflected in Schedules A, and B attached hereto shall be a part of the Agreement for the period commencing July 1, 20~~21~~<sup>19</sup> to June 30, ~~2021~~<sup>2023</sup>.

Subd. 2: The Administration and School Board shall make final determination as to what the employee's classification shall be.

Subd. 3: Employees will be paid a total of twenty-six (26) pay periods on a bi-weekly basis with payroll to be made through direct deposit.

SECTION B - BUS DRIVER SALARIES:

Subd. 1: Employees who operate school buses ~~shall have their rate of pay increased to the minimum bus driver rate of pay when driving bus for regular routes/local transportation; but in the event said minimum wage rate is less than the employees regular rate of pay the employee shall be paid their regular rate of pay for bus driving duties on regular runs to and from school shall be paid their regular rate of pay (effective upon ratification of contract by both sides).~~

Subd. 2: Employees who operate school buses on planned out of town extra-curricular trips shall be paid the At Will bus driver rate.

Subd. 3: Employees hired prior to July 1, 2007, in the following employee classifications: janitor, pool janitor, chief fireman, fireman, mechanic, transportation coordinator and who held a bus driving license prior to July 1, 2007, may elect not to drive regular to and from school runs if they give at least thirty (30) days notification with notice to remain in effect until further notice by the employee. Employees in said classifications who hold a bus driving license as of July 1, 2007, must still maintain their license whether actively driving a regular to and from school run. All employees hired in said classifications after July 1, 2007 shall secure and maintain a bus driver's license and drive bus routes as directed by the District.

Maintenance Category employees will acquire bus driving license within one hundred ten (110) days of being hired or this will be cause for dismissal. Employee will notify Supervisor when written test(s) is completed. Supervisor will arrange behind the wheel training following notification of completed written test. Hours required by the District for training and testing will be within reason.

Subd. 4: The Transportation Coordinator position shall be assigned primarily to the Bus Garage and will follow the Transportation Coordinator job description. The position will be included in the Maintenance Category and compensation shall be as per the Rates of Pay Schedule. This position may be assigned dispatching duties which could include assigned overtime as part of the regular assignment. Said overtime is exclusive to this position. This position will have first priority to accept a bus route on an annual basis if need exists and schedule allows, and would result in overtime for actual hours worked over eight in one day.

SECTION C – OVERTIME:

Subd. 1: The work week for all full-time employees in this unit shall be forty (40) hours. Time in excess of forty hours in one week or eight (8) hours in one day will be paid at one and one-half (1 1/2) times the employee's hourly base rate of pay.

Subd. 2: Employees assigned for Sunday duty as part of their regularly assigned weekly shift shall be compensated at one and one-half times their regular hourly rate. Employee providing assigned service on Sundays where such service is in excess of the employee's forty (40) hour work week, or in excess of an eight (8) hour work day, shall be compensated at double time.

Subd. 3: Properly licensed firemen required to check buildings will be allowed one (1) hour at the overtime pay rate if in excess of eight (8) daily hours or forty (40) weekly hours unless more time is authorized by the administration.

Subd. 4: Employees will be paid a minimum of two (2) hours overtime for emergency call outs.

Subd. 5: The School District and L510 employees may utilize compensatory time as per the F.L.S.A. All overtime assigned shall be approved by the Administration and shall be paid in accord with this agreement. In those instances where compensatory time is approved in lieu of overtime payment, such compensatory time must be approved by the Administration and be acceptable to the employee. All approved compensatory time shall not exceed eighty (80) hours annually, and shall be taken with administration approval prior to August 15th of each contract year. Any unused compensatory time shall be paid as overtime at the pay rate in effect when overtime was served.

Subd. 6: Planned overtime shall be offered to the most senior available qualified employee in the building in which overtime arises whenever possible. In the event of an emergency the Supervisor is encouraged to call the most senior qualified employee, however, may call whoever is available and qualified. This provision is not grievable. This subdivision will sunset June 30, 2023.

Subd. 7: Overtime will be paid bi-weekly.

#### SECTION D – CERTIFICATION PAY:

Subd. 1: Should any maintenance employee be required by the employer to be the Chief Engineer in charge of all aspects of the boilers within the district, he/she shall be paid an additional \$.50 per hour for normal scheduled hours (2,080) during the period of which this responsibility is expected by management (District does not have a Supervisor with appropriate boiler license to oversee duties).

## ARTICLE 6: HOLIDAYS

SECTION A: All full-time employees shall receive the following paid holidays: New Year's Day; President's Day; Good Friday; Memorial Day; July 3; July 4; Labor Day; Thanksgiving Day; Friday after Thanksgiving; Christmas Day; and two (2) floating holidays to be taken with Administrative approval, after one week's advanced notice. Effective July 1, 2013 payment of the July 3 and July 4 holiday shall be excluded for those employees who are not scheduled to work the full month of July.

Any qualifying employee who has served the district a minimum of fifteen (15) years shall receive Christmas Eve as a compensable holiday in recognition of years of service.

SECTION B: Employees who are required to work on any of the above holidays shall receive two (2) times their hourly rate of pay for all hours actually worked in addition to their holiday pay. (This section does not apply to Christmas Eve for employees with less than 15 years of service to the district)

SECTION C: When a holiday falls on a Saturday, it shall be observed on the preceding Friday, and when a holiday falls on a Sunday, it shall be observed on the following Monday. ~~If July 3rd, July 4th, or if~~

consecutive paid holidays both fall on a weekend, the holiday shall be observed in conjunction with that weekend, but as set by the Superintendent of Schools.

## ARTICLE 7: VACATIONS

SECTION A - FULL-TIME EMPLOYEES: This section provides for vacation benefits for all full-time employees.

Subd. 1: Full-time, twelve (12) month employees shall be entitled to the following vacation benefits per year with pay:

- a. 80 hours vacation upon hire date (prorated for partial year of service)
- b. 120 hours vacation seventh year of full-time service.
- c. 160 hours vacation thirteenth year of full-time service.
- d. 200 hours vacation eighteenth year of full-time service.
- e. 240 hours vacation twenty-fifth year of full-time service.

All employees who qualify for vacation will be prorated effective June 30, 2019 for the 2018-2019 calendar year. Effective July 1, 2019 employees shall receive front loaded vacation benefits for the 2019-2020 calendar year. During this transition a grace period will allow employees to have until June 30, 2021 to utilize vacation.

In the event the employee's employment is severed with the District prior to completing the full contract year, that year's vacation leave would be prorated to the date of severance. Should an overpayment of vacation occur, the overpayment will be deducted from the employee's last payroll check or the employee is fiscally responsible for any overpayment.

In the event an employee is hired mid-year whom qualifies for vacation leave, employee would be awarded pro-rated vacation leave on first day of service for that contract year.

Subd. 2: All employees hired prior to July 1, 2010 who are full-time or subsequently promoted to full-time and who work 1,733.3 hours or more, but less than 2,080 hours and full time cooks shall have vacation prorated. Proration for current employees hired prior to July 1, 2010 shall be rounded up to the nearest half day prior to conversion to hours.

Subd. 3: Any employee less than 1.0 FTE hired after July 1, 2010 shall not be eligible for vacation benefits under Article 7, Section A, Subd 1 or 2, but receive benefits pursuant to Article 10, Section F, Other Leave.

SECTION B: Vacations cannot be accumulated and must be taken before the next anniversary date. However, exceptions might be made by request of the Administration. Employees working less than 2,080 hours and are eligible for vacation shall have unused vacation time paid off prior to the employee's anniversary date.

SECTION C: Full-time employees will arrange their vacation schedule through their Supervisor. Application for vacation approval shall be submitted in the computer system five (5) days prior to the

vacation date. Vacation change may be granted with less than five (5) days' notice if agreed to by the employee's Supervisor. Vacation pay on a non-student day for those employees who work less than 2080 hours will be allowed; however, the FTE assignment as of July 1 of each year will not be altered due to the use of vacation on a non-student day. (This provision applies solely to employees Lori Jorgenson and Josie Toninato).

Vacation records shall be kept by the District electronically.

SECTION D: Seniority shall govern whenever possible, in the choice of vacations, but vacations must not be permitted to interfere with the efficient and continuous operation of the School District.

Section E: Vacation shall be taken and charged in fifteen minute increments.

## ARTICLE 8 - GROUP INSURANCE

### SECTION A - HEALTH AND HOSPITALIZATION INSURANCE:

Subd. 1 - Single Coverage: The School Board shall contribute a maximum sum of \$524 per month for ~~202149 - 202220~~ and ~~20220 -- 202324~~ contract years toward the premium cost for individual coverage for each full-time employee who qualifies for and is enrolled in the School District Group Health and Hospitalization plan. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Subd. 2 - Family Coverage: The School Board shall contribute a maximum sum of \$1,276 per month for ~~2019-2021 - 202220~~ and ~~202220 -- 202324~~ contract years toward the premium cost for family coverage for each full-time employee who qualifies for and is enrolled in the School District Group Health and Hospitalization plan and who qualifies for family coverage. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Subd. 3 - Prorated Benefits: (Employees hired prior to July 1, 2010) All health insurance benefits shall be prorated for those full time employees working less than 2080 hours in a year. If the assigned duty is 1,733.3 hours or more, employee would receive twelve (12) months of District paid health contribution.

Subd. 4 - Prorated Benefits: Employees hired at less than 1.0 FTE after July 1, 2010 and working a minimum of 1,456 hours in a contract year would receive pro-rated health benefits pursuant to their FTE.

Subd. 5: Employees hired at less than 1.0 FTE, and working a minimum of thirty (30) hours per week, but not qualifying for insurance in the above subdivisions will receive \$415.83 per month towards the premium cost for individual or family coverage in the School District Group Health and Hospitalization plan.

Subd. 6: The District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Agreement, and no claim shall be made against the District as a result of denial of insurance benefits by an insurance carrier.

Subd. 7: Employee who retires and is eligible to receive annuity payments from a Minnesota public pension plan, and who has provided the District with ten (10) years of professional service, may continue coverage under the District's medical insurance plan at the employee's own expense. The employee may elect either single or family coverage. Upon the death of the employee, any family members covered by the medical insurance plan at the time of the employee's death may continue coverage at their own expense.

An employee who becomes permanently disabled and discontinues service to the District may continue coverage under the District's medical insurance plan at the employee's own expense. The employee may elect either single or family coverage.

Employee's spouse and dependents shall be able to continue in the District's medical insurance program, at their own expense, as such continued participation is allowed under law and State and Federal Rule.

When an employee or dependent spouse covered under the District's medical insurance becomes eligible for Federal Medicare or other similar coverage, the employee or dependent spouse shall be able to continue in the District's medical insurance program, at their own expense, as such as continued participation is allowed under law and State and Federal Rule.

SECTION B - DENTAL INSURANCE: Employees hired after July 1, 2010 and assigned a minimum of 1,456 hours in a contract year will qualify for benefits under this section. Employee's annual FTE will be applied against the following contribution caps in determination of benefit amount.

Subd. 1 - Single Coverage: The School Board shall contribute up to the sum of \$24.17 per month toward the premium for individual coverage for all full-time employees who qualify for and are enrolled in the School District group dental plan. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Subd. 2 - Family Coverage: The School Board shall contribute up to \$60.25 per month toward the premium for family coverage for all full-time employees who qualify for and are enrolled in the School District group dental plan and who qualify for family coverage. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction. To qualify for family coverage, an employee must have bona fide legal dependents consisting of a spouse or child or both.

Subd. 3 - Prorated Benefits: All dental insurance benefits for employees hired prior to July 1, 2010 shall be prorated for those full-time employees working less than ten (10) consecutive months in a year.

SECTION C - FLEX BENEFITS: All employees shall have the right to participate in the District's 125 flexible benefit plan with no District contribution.

SECTION D - TERM INSURANCE: The School Board shall pay the total cost of \$50,000 group term life insurance for all full-time employees. The School Board shall pay the total cost of \$25,000 group term life insurance for all part-time employees. Additional insurance may be purchased at the employee's own expense as stipulated in the insurance policy. Per Madison National Life (National Insurance Services) the amount of Basic and Optional Life Insurance reduces to 65% of state coverage upon

attainment of age 70, reduces to 40% of state coverage upon attainment of age 75 and reduces to 25% of stated coverage upon attainment of age 80 and terminates upon retirement.

SECTION E - DURATION OF INSURANCE CONTRIBUTION: An employee is eligible for School Board contributions as provided in this Article as long as the employee is employed by the School Board. Upon termination of employment, all School Board participation and contributions shall cease effective on the last working day.

## ARTICLE 9: POST-EMPLOYMENT COMPENSATION

### SECTION A - PLAN ELIGIBILITY

Subd. 1: Employees who are covered by this agreement, have provided the School District with a minimum of ten (10) years of continuous service, and qualify for a PERA annuity shall be eligible for post-employment benefits to be contributed to the employee's health care savings plan (HCSP) administered by the Minnesota State Retirement System.

- A. **Maximum District Contribution:** The maximum District contribution to the employee's health care savings plan (HCSP) will be the product of 50% of accumulated sick leave times his/her rate of pay at the time of severance not to exceed 720 hours of the employee's accumulated sick leave. Those employees severing service with the accrued maximum of 1,440 hours sick leave shall receive an additional 80 hours value contributed to his/her HCSP account.
- B. **Time of Contribution:** One lump-sum payment of the calculated value of the employee's HCSP will be placed into the employee's HCSP account within thirty (30) days following severance of employment.
- C. **Death of Qualifying Employee:**
  - 1. **Employee qualified, but had not severed service:** One lump-sum payment of the calculated value will be paid to the employee's estate within thirty (30) days following the death of the employee.
  - 2. **Employee qualified and severed service, but had not received full payment into HCSP:** Remaining amount owed to employee would be paid in a lump sum to employee's estate.

## ARTICLE 10: LEAVES OF ABSENCE

SECTION A - SICK LEAVE: All full-time, 2,080 hour employees shall receive 120 hours sick leave annually accumulative to 1,440 hours.

All employees excluded by Section A and covered by this agreement shall receive sick leave annually at a rate of one hundred twenty 120 hours times their annual FTE rounded to the nearest half hour. Sick leave is accumulative to 1,440 total hours.

Subd. 1: Sick leave shall be allowed by the School Board whenever an employee's absence is found to have been due to illness of the member, dependent minor child, adult child, spouse, sibling, parent, grandparent, or stepparent, and which prevents his/her attendance and performance of duties on that day or days with a limit of one hundred sixty (160) hours in any twelve (12) month period for all except the member, spouse, and dependent minor child.

Subd. 2: Unused sick leave hours may accumulate to a maximum credit of 1,440 hours. When his/her sick leave account is at its maximum, any additional sick leave hours earned will accrue in a separate individual catastrophe account. The hours in the catastrophe sick leave account may be used only if the following criteria are met.

- A. A health catastrophe(s) must have caused an extreme depletion of accrued sick leave hours in accordance with the following:
  - a. A health catastrophe is defined as being any illness or injury resulting in loss of accrued sick leave in excess of 640 sick leave hours during any 365 day period. An illness cannot be considered a catastrophe until the employee has accumulated an unused balance in his sick leave account of 1,440 hours.
  - b. For the purpose of this subdivision, health absences within a 365 day period need not be consecutive to be considered catastrophic.
  - c. The balance of catastrophe sick leave days will be transferred to the regular sick leave account only at the time of retirement and only if the employee had a catastrophic illness. The maximum number of catastrophe hours that can accumulate is 800 hours. Accumulation of catastrophe sick leave shall start July 1, 1989.
  - d. The maximum number of combined catastrophe and sick leave hours which can accumulate for purposes of the Health Care Savings Plan contribution cannot exceed 1440 hours.
- B. The School Board may at its option, grant the use of catastrophic sick leave account days in unusual circumstances covered by this section.
- C. At the beginning of each fiscal year (July 1), sick leave hours will be credited to the regular sick leave account first. Any hours remaining shall be credited to catastrophic sick leave in accord with Subd. 2, of this section.

Subd. 3: The School Board may require an employee to furnish a medical certificate from the school health officer or from a Licensed Practitioner of the Healing Arts as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay.

Subd. 4: In the event that a medical certificate will be required, the employee will be so advised. Any leave under this section of three (3) or more working days will require employee to furnish a medical certificate.

Subd. 5: Sick leave allowed shall be deducted from the accrued sick leave hours earned by the employee.

Subd. 6: Sick leave pay shall be approved only upon electronic submission of a request on the District Skyward Employee Access system or the District paper form if requested by Supervisor. Sick leave pay on a non-student day for those employees who work less than 2080 hours will be allowed if the following conditions are met:

- A. Employee was scheduled to work that day
- B. Medical appointment was scheduled prior to being declared a non-student day.

Subd. 7: During the last year of employment, employee may accumulate up to 1,560 hours of sick leave of which only 1,440 hours may be retained for purposes of Article 9, Section A, Subd. 1.

#### SECTION B - WORKER'S COMPENSATION:

Subd. 1: If an employee of the School Board receives a compensable injury and has accrued benefits under either sick leave or vacation plan, the School Board shall pay the difference between the compensation received by the employee and his/her regular monthly pay rate, same to be deducted first from the said accrued sick leave benefits or upon exhaustion of sick leave, accrued vacation benefits; the School Board will provide for the payments described in this section during the periods of disability. It is understood that the additional payments made to the employee over and above that paid by the Worker's Compensation shall not exceed the amount of credits which an employee is entitled to from such accrued sick leave and vacation benefits.

A deduction shall be made first from the employee's accumulated sick leave and second from vacation accrual time for time lost due to injury under Worker's Compensation.

#### SECTION C - OTHER EMERGENCY LEAVE:

Subd. 1: All employees shall be allowed for death or critical illness in the immediate family of the employee or the employee's spouse (father, mother, sister, brother, son, daughter, grandparents and grandchildren), a leave of absence with pay of five (5) assigned shifts per year when travel is required and three (3) assigned shifts per year without travel, not cumulative. This leave is to be deducted from sick leave. Leave in case of any relatives not listed will be judged by the Superintendent on the merits of each individual case. Repetition of leave for illness or death in a family in the same year must be approved by the Superintendent. Emergency leave is only for that period of time that an emergency exists. Employees are expected to return to work once the emergency passes. Critical illness is defined as meeting any one of the following criteria:

1. The family member is listed by a hospital in critical condition
2. The family member is in the hospital and in intensive care
3. The family member is to be administered a general anesthetic for inpatient or outpatient surgery
4. The family member is hospitalized due to an emergency accident or illness and the condition of the family member is not known immediately
5. The Superintendent of Schools may make other approvals based upon special circumstances

6. Employee may appeal Superintendent's decision to the School Board.

SECTION D - JURY DUTY: Any employee who is required to be absent from work because of jury duty will be paid the difference between the compensation received for such duty and the amount of salary he/she would have earned during the period that he/she was on jury duty. Such payment will be made only upon presentation of a voucher to the school Payroll Clerk showing jury fees received from the court. When an employee is required to perform jury duty only part of his/her regularly scheduled day, it is agreed that he/she will report to work at his/her school for that portion of the day not required for jury duty. The employee will be required to furnish evidence of time spent on jury service.

Any employee who is required to be absent from work because of being subpoenaed, except as a hostile witness or an adversary of the School District when the party is seeking judgment against the School District, will be paid the difference between the compensation as a witness and the compensation received for the employee's regular duties.

SECTION E – PROFESSIONAL LEAVE: Two (2) paid days per year for each of three (3) union officers or their designee will be allowed for professional, union leave.

SECTION F - OTHER LEAVE: Employees not qualifying for vacation in Article 7 will receive the following paid leave:

1. Starting year through year 6: Forty (~~480~~) hours per year times daily FTE
2. Year 7 and beyond: Sixty (~~680~~) hours per year times daily FTE

Other leave will be awarded the first day of service of each contract year. In the event the employee's employment is severed with the District prior to completing the full contract year, that year's other leave would be prorated to the date of severance. Should an overpayment of other leave occur, the overpayment will be deducted from the employee's last payroll check.

In the event an employee is hired mid-year whom qualifies for other leave, employee would be awarded pro-rated other leave on first day of service for that contract year. If annual FTE is greater than or equal to .5, that portion of a year will count as a full year in terms of other leave steps for future movement.

Employee may carryover a maximum of sixteen (16) hours of other leave to be used the following year.

Employees requesting Other Leave will schedule leave through their supervisor. Application for leave approval shall be submitted in the computer system five (5) DAYS PRIOR TO THE LEAVE DATE. Leave may be granted with less than five (5) days notice if agreed to by the employee's supervisor. Seniority shall govern whenever possible in the choice of Other leave, but must not be permitted to interfere with the efficient and continuous operation of the School District

The employee's daily FTE will be based on their regular school year assignment defined as the period of August 15th through June 15th of each year. Additional leave will be given for any summer hours assigned from June 16th through August 14th. Calculation of additional leave will be as follows:  
Summer hours / 2080 = \_\_\_ fte x ~~40-48~~ or ~~60-68~~ hours per above schedule.

SECTION G – FMLA: All leaves under this article qualifying for Family Medical Leave, under state and federal Family Medical Leave Act (FMLA) statute and rule will be considered to run concurrently with FMLA eligible leave, with the exception that the first three (3) days of an employee’s absence due to illness, accident or injury will not initiate FMLA; concurrent FMLA leave would begin on the fourth (4) day of such an event.

SECTION H - LEAVES WITHOUT PAY: Leaves without pay shall be considered only if such leave meets the definition of paid leaves as defined by this article and the employee has exhausted all leave of absence relative to the request.

SECTION I – EXTENDED PERSONAL LEAVE: An employee with a minimum of three (3) years of experience with the District shall be eligible for a one (1) year leave of absence without pay or benefits. The employee may apply in writing to the School Board no later than August 1 of the upcoming school year and must notify the district in writing of their intent to return the following school year no later than February 1 of the year of the leave. The employee is guaranteed their former position assuming the exact position remains and if not, is guaranteed a position based on seniority. The request for extended personal leave may be denied if no qualified or required licensed replacement can be obtained. An employee shall not be eligible for such leave again for a period of three (3) more years.

SECTION J – Leave Increments: All leaves in this article shall be taken and charged in fifteen (15) minute increments.

## ARTICLE 11: HOURS OF SERVICE

SECTION A - BASIC WORK WEEK: A work week shall consist of forty (40) hours for full-time employees. A work day shall be eight (8) hours.

SECTION B - PART-TIME EMPLOYEES: The School Board reserves the right to employ such personnel as it deems desirable or necessary on a part-time or casual basis.

SECTION C - SHIFTS AND STARTING TIME: All employees will be assigned starting times and shifts as determined by the School Board. Employee work week shall be scheduled between 12:01 a.m. Monday and 11:59 p.m. Sunday. An employee will be given advance notice of five (5) calendar days for a shift change unless it is for snowplowing or deemed an emergency by the supervisor. The five (5) day shift change notice shall not apply to the part-time or full time floater position. Any employee unable to report for his/her shift shall contact his/her immediate supervisor or leave a message on supervisor’s school district voice mail prior to the beginning of the employee’s scheduled shift.

SECTION D - SCHOOL CLOSING: On days when school is closed due to emergency situations, all employees are to report for work unless it is announced on the local radio stations(s) or a phone message is transmitted by the District that they are not to report. Those who are not required to work may choose to be docked in pay, take vacation, other leave, compensatory time, or take a floating holiday. Those employees who are required to report for work are to receive a minimum of four hours of pay or up to the length of time of their shift, whichever is least. If an employee is required to report

for work, he/she may work the entire shift. If any employee is required to report for work and cannot make it, then he/she must notify their supervisor as soon as possible.

## ARTICLE 12: PHYSICAL EXAMINATIONS

SECTION A - CHEST X-RAYS: Chest x-rays, if required by the School Board, will be paid for by the School Board.

SECTION B: Annual physical examinations required of bus drivers shall be paid by the School Board. An employee who fails to pass his/her State required bus driver physical but who substantiates with a doctor's statement his/her capability to perform all other regular and normal work duties, shall not be terminated by the School Board due to failing the bus driver's physical examination.

## ARTICLE 13: SENIORITY

SECTION A: Employees under jurisdiction of the Union, as determined by the State Labor Conciliator, shall be covered herein and placed on the seniority list. The following categories shall have separate seniority lists: Facilities Personnel (janitors, certified pool janitor, fireman/mechanic, transportation coordinator); Food Service Personnel (head cook, assistant cook, cafeteria helper); Program Support Personnel (secretaries).

SECTION B: Seniority standing shall be granted to all employees. The standing is to be determined on the basis of total length of continuous service while under the jurisdiction of the Union. All new employees permanently hired by the School Board shall be on probation for a period of one hundred twenty (120) working days and upon successful completion of such probationary period, then seniority will revert to the first day of their employment under the jurisdiction of the Union, unless more than one employee is hired on the same date, then seniority shall be determined by order of hire as recorded in official board minutes. During such one hundred twenty (120) working days of employment, the employees may be discharged by the School Board without cause, without a right to a hearing. Employees who are temporarily employed by the School Administration without formal action of the School Board in a position to which no member has rights to and are in continuous service in a position under the jurisdiction of the Union in excess of one hundred twenty (120) working days, shall be placed on the seniority list and their seniority shall revert to their employment date.

SECTION C: An employee shall lose his seniority standing upon voluntary resignation from employment or upon discharge. An employee's seniority shall not be terminated because of absence due to paid sick leave, authorized leave of absence either paid or unpaid, or temporary layoff exclusive of ULA.

SECTION D: In the event a general lay-off is contemplated, the School Board shall advise the employees and the Union, to discuss the problem with them before any action is taken.

Section E - UNREQUESTED LEAVES OF ABSENCE AND RECALL:

Subd. 1: In the event of a layoff, employees shall be laid off according to seniority in the inverse order of hiring. Employees shall be recalled according to seniority in the inverse order of layoff.

Subd. 2: When placed on unrequested leave of absence the employee will file his/her name and address with the Superintendent's Office to which any notice of reinstatement or availability of positions shall be mailed. Notification of change in address will be the responsibility of the employee. Failure of a notice to reach the employee will not be the responsibility of the school district if any notice has been as provided herein.

Subd. 3: If a position covered by this agreement becomes available to a qualified employee on unrequested leave of absence, the School District shall by certified mail notify such employee. The employee will have fifteen (15) calendar days from the date of such notice to accept the notice of reemployment, and twenty-one (21) calendar days to report for work. Failure to reply or report for work as stipulated herein will constitute a waiver on the part of the employee. An employee may reject any offer of employment not equal to or greater than the level of employment of the employee at the time the employee was placed on unrequested leave, with such rejection not affecting the employee's right to recall. An employee refusing a recall offer that would be equal to or greater than the employee's pre-layoff status, within the timelines in this subdivision, shall forfeit all recall rights under terms of this section.

Subd. 4: Recall rights shall be for two (2) years (24 calendar months) following date of placement on unrequested leave. Employees on ULA who have exhausted their recall rights, will have accrued sick leave and other accrued benefits restored if the employee is hired to fill a vacancy within one year of termination of recall rights.

Subd. 5: Any employee placed on unrequested leave of absence may accept employment outside the school district during the period of unrequested leave and still sustain recall rights under the terms of this agreement. Any temporary employment by the school district (less than thirty (30) consecutive working days) during an employee's layoff period in a position less than the position formerly held by the employee and in the employee's same job classification shall be compensated in accord with wages specified in Schedules A, B and C of this agreement.

Subd. 6 - Summer Workers: The District reserves the right to hire summer workers to aid in the process of keeping facilities clean, maintained and grounds manicured prior to recalling members from ULA as long as the classifications of janitor, pool janitor, fireman, transportation coordinator and mechanic are at the same level as they were on January 1 of the current school year. Summer workers will collaboratively work with union members to complete tasks that are typically completed during summer months. In the event that staff in said classifications are reduced between January 1 and the end of the current school year, summer help will not be allowed to be hired that summer unless members that were reduced are returned to whole.

SECTION F: The employer shall notify the employee no less than fourteen (14) days prior to any reductions or eliminations. In the case of a reduction of forces or the elimination of a position, a senior employee may exert his/her seniority preference over a junior employee first within the same seniority list and job category. If no position exists to remain whole within the employee's category, then the employee may exert his/her preference over a junior employee in any classification provided he/she has the necessary qualifications to perform the duties of the job involved to remain whole. The School

Board and/or the appropriate supervisor shall make the determination as to whether or not the employee possesses the necessary qualifications.

SECTION G: Temporary vacancies will be filled by administration using union or nonunion members. In the event said vacancy has a higher rate of pay and administration fills with a union member not on ULA then the qualified employee filling such vacancy shall receive such higher rate of pay when such an appointment is made by the supervisor. Temporary vacancies known to be in excess of thirty (30) days shall be provided to the Union President for posting on designated Local 510 bulletin boards. Temporary vacancies are defined to be positions where the employee assigned to the position is on leave of absence recognized by this agreement.

SECTION H: Notice of all vacancies and newly created positions shall be provided to the Union President for posting on designated Local 510 bulletin boards and the employees shall be given seven (7) days' time in which to make application to fill the vacancy or new position. The senior employee making application shall be transferred to fill the vacancy or new position, provided he/she has the necessary qualifications to perform the duties of the job involved. The School Board and/or other appropriate Supervisor shall make the determination as to whether or not an applicant possesses the necessary qualifications. In the event the Union does not concur in the determination, the applicant shall have the right of appeal through the normal grievance procedure. Newly created positions or vacancies are to be posted in the following manner: rate of pay and the classification.

Employees serving probationary period do not have a right to a newly posted position, but may be considered for the position.

SECTION I: Seniority lists shall be brought up to date on February 1 of each calendar year and provided to the Union President for posting on designated Local 510 bulletin boards. A copy of the seniority lists shall be sent by email to the Secretary and the President of the Union.

SECTION J: Part-time employees who have met the seniority qualifications as provided for in Section B, Seniority, shall not be required to file application for re-employment from year to year. All such employees shall attain seniority rights on the basis of accumulated hours worked. One (1) month shall be equivalent to 173.3 hours and one year of seniority shall be equivalent to 2,080 hours. Employees who are on lay-off shall report to the school administration or business office each six (6) months of their availability for employment.

SECTION K: Seniority ranking of cooks will be accomplished by the date that the employee came under the jurisdiction of the Union regardless of hours worked.

SECTION L: All employees must serve a ninety (90) working day probationary period when changing job classifications. During the probationary period, the employee may choose to return to their previous position or the employee may be required to return to their previous position by administrative directive if their job performance was not satisfactory.

## ARTICLE 14: DEMOTIONS AND TRANSFERS

SECTION A: Demotions and transfers shall be made only for good and sufficient reason. The employees affected shall receive prior notice upon stated charges, in writing, of any such action.

## ARTICLE 15 - SUSPENSION AND DISCHARGES

SECTION A: When there is a good and sufficient reason, and the employee has been temporarily suspended without pay, the employee shall be notified of the reasons of his/her suspension in writing at the time of suspension. If the employee feels he/she has been suspended without good reason, or that the period of the suspension is unwarranted, the employee shall have the right of appeal by invoking the normal grievance procedure within ten (10) days of the date of suspension. If it is determined that the suspension was made without good reason, the employee shall be reinstated immediately, and shall receive full pay for any time lost as a result of the suspension.

SECTION B: Discharge shall be made only for cause. An action to discharge an employee shall be taken by the School Board only after a hearing upon request of the employee within five (5) days of due notice, upon stated charges, in writing. The statement of the charges and the notice of hearing shall be filed with the employee at least ten (10) days in advance of the hearing. The employee and his/her representative shall have the right to present witnesses, introduce evidence and to examine witnesses and evidence presented against him/her. The employee subject to discharge shall be suspended without pay until such time as the hearing's findings of fact and recommendations to the school board have been considered by the school board and the school board has taken its action. Should the School Board, or a subsequent authority such as grievance arbitrator reinstate the employee, any lost wages shall be reinstated to the employee.

## ARTICLE 16: GRIEVANCE PROCEDURE

SECTION A - DEFINITION OF A GRIEVANCE: A grievance is defined as a dispute or disagreement as to the interpretation or application of the specific terms and conditions of this Agreement.

SECTION B – REPRESENTATIVE: The School Board will recognize representatives designated by the Union as the grievance representatives of the bargaining unit having the duties and responsibilities established by this Article. The Union shall notify the School Board in writing of the names of such Union representatives and of their successors when so designated.

SECTION C – DEFINITIONS:

1. Extension: Time limits specified in this Agreement may be extended by mutual agreement.
2. Days: "Days" mean calendar days excluding Saturday, Sunday, and legal holidays as defined by Minnesota Statutes.

3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted, unless it is a Saturday, a Sunday or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.
4. Service: "Service" means personal service or by certified mail.
5. Reduced to Writing: "Reduced to writing" means a concise statement outlining the nature of the grievance, the provision(s) of the contract in dispute, and the relief requested.
6. Decision: "Decision" means a concise response outlining the employer's position on the grievance.

SECTION D - TIME LIMITATION: Grievance shall not be valid for consideration unless the grievance is submitted in writing, setting forth the facts and the specific provision of the Agreement allegedly violated and the particular relief sought, within twenty days after the date of the first event giving rise to the grievance occurred. Failure to file any grievance within such period shall be deemed a waiver thereof.

SECTION E - PROCESSING A GRIEVANCE: The aggrieved employee and a Union representative shall be allowed a reasonable amount of time without loss in pay when a grievance is investigated and presented to the School Board during normal working hours.

SECTION F – PROCEDURE:

Step 1: Informal Discussion - The Supervisor shall meet and discuss the grievance with the grievant and the grievant's representative, within ten (10) days after the receipt of the grievance.

Step 2: In the event the grievance is not resolved in Step 1, the decision rendered may be appealed to the Superintendent, provided such appeal is made within ten (10) days after receipt of the decision in Step 1. If a grievance is properly appealed to the Superintendent, he/she shall set a time to hear the grievance within ten (10) days after the appeal is received. After the meeting the Superintendent shall issue his decision in writing within ten (10) days to the parties involved.

Step 3: In the event the grievance is not resolved in Step 2, the decision rendered may be appealed to the School Board Grievance Committee, provided such appeal is made within ten (10) days after receipt of decision in Step 2. If a grievance is properly appealed to the School Board Grievance Committee, they shall set a time to hear the grievance within thirty (30) days after the appeal is received. After the meeting, the School Board Grievance Committee shall issue their decision in writing within ten (10) days to the parties involved.

Step 3a: Upon completion of the previous procedure and prior to requesting arbitration, the Union or the School Board may request mediation of the grievance by the Bureau of Mediation Services. Such request must be made within ten (10) days following the decision in Step 3. The timeline for arbitration shall commence immediately after the

scheduled mediation session is concluded if the mediation session does not resolve the grievance and no further mediation sessions are scheduled. If mediation is not scheduled within ninety (90) days following notification, either party may move forward with arbitration.

Step 4: If the grievance remains unresolved, the Union may, within ten (10) days after the response of the School Board Grievance Committee, by written notice to the School Board, request arbitration of the grievance. The arbitration proceedings shall be conducted by an arbitrator to be selected by mutual agreement of the School Board and the Union. If the parties fail to mutually agree upon an arbitrator within seven (7) days, either party may request the Bureau of Mediation Services to submit a panel of five (5) arbitrators. Both the Employer and the Union shall have the right to strike two names from the panel. The party requesting arbitration shall strike the first name; and the other party shall then strike one name. The process will be repeated, and the remaining person shall be the arbitrator.

SECTION G - ARBITRATOR'S AUTHORITY: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written agreement; nor shall an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein.

The arbitrator shall have no right to amend, modify, nullify, ignore, add to or subtract from the terms and conditions of this Agreement. The arbitrator shall consider and decide only the specific issue(s) submitted to him in writing by the employee and by the School Board at the arbitration hearing and shall have no authority to make a decision on any other issue not so submitted to him/her.

The arbitrator shall submit his/her decision in writing within thirty (30) days following the close of the hearing or the submission of briefs by the parties, whichever is later, unless the parties agree to an extension. Subject to the Uniform Arbitration Act, Minnesota Statutes 572.08 et seq., the decision shall be binding on both the School Board and the Union. It shall be based solely on the arbitrator's interpretation or application of the express terms of this Agreement and to the facts of the grievance presented.

SECTION H: The fees and expenses for the arbitrator's services and proceedings shall be borne equally by the School Board and the Union, provided that each party shall be responsible for compensating its own representatives and witnesses. If either party desires a verbatim record of the proceedings, it may cause such a record to be made, providing it pays for the record.

SECTION I – WAIVER: If a grievance is not presented within the time limits set forth above, it shall be considered "waived". If a grievance is not appealed to the next step within the specified time limit or any agreed extension thereof, it shall be considered settled on the basis of the School Board's last answer. If the School Board does not answer a grievance or an appeal thereof within the specified time limits, the Union may elect to treat the grievance as denied at that step and immediately appeal the grievance to the next step. The time limit in each step may be extended by mutual written agreement of the School Board and the Union.

ARTICLE 17 - DURATION

SECTION A - TERM AND REOPENING NEGOTIATIONS: This agreement shall remain in full force and effect for a period commencing on July 1, 2021 through June 30, 2024 and thereafter until modifications are made pursuant to the P.E.L.R.A. If either party desires to modify or amend this agreement commencing at its expiration, it shall give written notice of such intent no later than sixty (60) days prior to said expiration. Unless otherwise mutually agreed, the parties shall not commence negotiations more than sixty (60) days prior to the expiration of this agreement.

SECTION B - EFFECT: This agreement constitutes the full and complete agreement between the School Board and the Union representing the employees. The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

SECTION C - SEVERABILITY: The provisions of this agreement shall be severable and if any provision thereof of the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this agreement or the application or any provisions of this agreement or the application of any provision thereof.

IN WITNESS WHEREOF, THE PARTIES HAVE EXECUTED THIS AGREEMENT AS FOLLOWS:

For Local 510, A.F.S.C.M.E.

For Independent School District 361

President \_\_\_\_\_

Chairperson \_\_\_\_\_

Secretary \_\_\_\_\_

Clerk \_\_\_\_\_

Chief Negotiator \_\_\_\_\_

Chief Negotiator \_\_\_\_\_

Dated this \_\_\_\_ day of \_\_\_\_\_, 2021

\_\_\_\_\_ Dated this 18th day of November, 2021

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INDEPENDENT SCHOOL DISTRICT NO. 361  
INTERNATIONAL FALLS, MINNESOTA

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**INDEPENDENT SCHOOL DISTRICT NO. 361**  
INTERNATIONAL FALLS, MINNESOTA

SCHEDULE "A"  
HOURLY RATES OF PAY  
~~2019-2021 - 2022~~

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	Maintenance Category								Office Category	Food Service Category		
Classification:	Janitor	Transportation Coordinator	Certified Pool Janitor	Fireman Special Class	Fireman 2nd Class	Fireman 1st Class	Chief Fireman	Mechanic	Secretary	Head Cook	Assistant Cook	Cafeteria Helper
Year 1	\$20.99	\$21.47	\$21.27	\$22.13	\$22.43	\$22.73	\$23.23	\$26.10	\$20.99	\$19.51	\$16.53	\$14.50
Year 3	\$21.65	\$22.13	\$21.93	\$22.79	\$23.09	\$23.39	\$23.89	\$26.76	\$21.65	\$20.17	\$17.19	\$15.16
Year 6	\$22.31	\$22.79	\$22.59	\$23.45	\$23.75	\$24.05	\$24.55	\$27.42	\$22.31	\$20.83	\$17.85	\$15.82
Year 9	\$22.99	\$23.47	\$23.27	\$24.13	\$24.43	\$24.73	\$25.23	\$28.10	\$22.99	\$21.51	\$18.53	\$16.50

	Maintenance Category						Office Category	Food Service Category		
Classification:	Janitor	Transportation Coordinator	Certified Pool Janitor	Fireman	Chief Fireman	Mechanic	Secretary	Head Cook	Assistant Cook	Cafeteria Helper
Year 1	\$19.81	\$20.31	\$20.11	\$20.06	\$21.86	\$24.63	\$19.81	\$18.41	\$15.55	\$13.61
Year 2	\$20.54	\$21.04	\$20.84	\$20.80	\$21.94	\$25.37	\$20.54	\$19.01	\$16.03	\$14.00
Year 3	\$21.46	\$21.96	\$21.76	\$21.70	\$22.04	\$26.27	\$21.46	\$19.70	\$16.54	\$14.47
Year 7	\$21.61	\$22.11	\$21.90	\$21.86	\$22.18	\$26.43	\$21.61	\$19.82	\$16.84	\$14.82
Year 11	\$21.77	\$22.27	\$22.06	\$22.04	\$22.36	\$26.61	\$21.77	\$19.97	\$17.27	\$15.16
Year 16	\$21.94	\$22.44	\$22.23	\$22.18	\$22.42	\$26.75	\$21.94	\$20.08	\$17.53	\$15.51
Year 21	\$22.07	\$22.57	\$22.37	\$22.36	\$22.48	\$26.93	\$22.07	\$20.22	\$17.78	\$15.73
Year 26	\$22.20	\$22.70	\$22.51	\$22.54	\$22.54	\$27.11	\$22.20	\$20.36	\$18.03	\$15.95

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At the discretion of the District, new employees hired into the classifications of Mechanic, Fireman, Chief Fireman, or Head Cook may be assigned up to seven (7) year's experience credit to count toward placement on the step plan at time of hire.

Effective 07/01/2019 employee step increases shall be applied on 7/1/2019 July 1st of each calendar year. For the purposes of transition, parties agree to the following process:

Recruitment and Retention Stipend: The District will contribute \$1,000 to all employees covered under Local 510 contract who were employed for the majority of the time period for their position from 7-1-21 through December 31, 2021 paid out upon ratification and a period without overtime. The district will contribute \$1,000 to all employees covered under Local 510 contract who were employed for the majority of the time period for their position from January 1, 2022 through June 30, 2022 in the Last regular paycheck of June 2022 assuming no overtime in that paycheck.

\*Note that employees will receive the first bonus as soon as possible but timing will be different for individuals based on hours worked (no overtime). Further, this stipend is for the 2021-2022 school year and applies to this contract period only and will not be part of ongoing contract for years to come thus sun setting at the end of this contract.

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Seniority Date	Step Application
7/1-12/31	Earn step increase effective 7/1/2019
1/1-6/30	Earn step increases effective 7/1/2020

Employees hired mid-year: If annual FTE is greater than or equal to .5, that portion of a year will count as a full year in terms making a step on salary schedule. If less than .5, will wait until first full year to move a step.

**INDEPENDENT SCHOOL DISTRICT NO. 361**  
INTERNATIONAL FALLS, MINNESOTA

SCHEDULE "B"  
HOURLY RATES OF PAY  
~~2020-2022~~ - 2021-2023

Classi- fication:	Maintenance Category								Office Category	Food Service Category		
	Janitor	Transp- ortation Coordinator	Certified Pool Janitor	Fireman Special Class	Fireman 2nd Class	Fireman 1st Class	Chief Fireman	Mechanic	Secretary	Head Cook	Assistant Cook	Cafeteria Helper
Year 1	\$21.30	\$21.79	\$21.59	\$22.46	\$22.77	\$23.07	\$23.58	\$26.49	\$21.30	\$19.80	\$16.78	\$14.14
Year 3	\$21.97	\$22.46	\$22.26	\$23.13	\$23.44	\$23.74	\$24.25	\$27.16	\$21.97	\$20.47	\$17.45	\$15.39
Year 6	\$22.64	\$23.13	\$22.93	\$23.80	\$24.11	\$24.41	\$24.92	\$27.83	\$22.64	\$21.14	\$18.12	\$16.06
Year 9	\$23.33	\$23.82	\$23.62	\$24.49	\$24.80	\$25.10	\$25.61	\$28.52	\$23.33	\$21.83	\$18.81	\$16.75

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Classi- fication	Maintenance-Category						Office Category	Food-Service-Category		
	Janitor	Transp- ortation Coordinator	Certified Pool Janitor	Fireman	Chief Fireman	Mechanic	Secretary	Head Cook	Assistant Cook	Cafeteria Helper
Year 1	\$20.24	\$20.74	\$20.54	\$20.49	\$22.29	\$25.06	\$20.24	\$18.91	\$16.05	\$14.11
Year 2	\$20.97	\$21.47	\$21.27	\$21.23	\$22.37	\$25.80	\$20.97	\$19.51	\$16.53	\$14.50
Year 3	\$21.89	\$22.39	\$22.19	\$22.13	\$22.47	\$26.70	\$21.89	\$20.20	\$17.04	\$14.97
Year 7	\$22.04	\$22.54	\$22.33	\$22.29	\$22.61	\$26.86	\$22.04	\$20.32	\$17.34	\$15.32
Year 11	\$22.20	\$22.70	\$22.49	\$22.47	\$22.79	\$27.04	\$22.20	\$20.47	\$17.77	\$15.66
Year 16	\$22.37	\$22.87	\$22.66	\$22.61	\$22.85	\$27.18	\$22.37	\$20.58	\$18.03	\$16.01
Year 21	\$22.50	\$23.00	\$22.80	\$22.79	\$22.91	\$27.36	\$22.50	\$20.72	\$18.28	\$16.23
Year 26	\$22.63	\$23.13	\$22.94	\$22.97	\$22.97	\$27.54	\$22.63	\$20.86	\$18.53	\$16.45

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At the discretion of the District, new employees hired into the classifications of Mechanic, Fireman, Chief Fireman, or Head Cook may be assigned up to seven (7) year's experience credit to count toward placement on the step plan at time of hire.

Effective 07/01/2019 employee step increases shall be applied on 7/1/2019 of each calendar year. Employees hired mid-year: If annual FTE is greater than or equal to .5, that portion of a year will count as a full year in terms making a step on salary schedule. If less than .5, will wait until first full year to move a step.

Recruitment and Retention Stipend: The District will contribute \$500 to all employees covered under Local 510 contract who were employed for the majority of the time period for their position from 7-1-22 through December 31, 2022 paid in the first paycheck in January assuming it is a period without overtime. The district will contribute \$500 to all employees covered under Local 510 contract who were employed for the majority of the time period for their position from January 1, 2023 through June 30, 2023 in the Last regular paycheck of June 2023 assuming no overtime in that paycheck.

\*Note that employees will receive the first bonus around the beginning of January but timing will be different for individuals based on hours worked (no overtime). Further, this stipend is for the 2022-2023 school year and applies to this contract period only and will not be part of ongoing contract for years to come thus sun setting at the end of this contract.

# FY2021 Fund 01 Budget Review and Budget Discussion

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JANUARY 18, 2022

# AGENDA

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1. Review Revenue and Expense Audited vs Budget
  - Under Budget Revenue
    - Levy and Gen Ed Aid Variances;
    - Adjusted ADM Actual to Estimate
  - Under Budget Expense
    - Summary of variances by Object Series
2. Budget Projections Discussions
3. FY2021-2022 DRAFT Revised Revenue Fund 01
4. FY2022-2023 DRAFT Revenue Fund 01

# Revenue and Expense Comparison

## Budget to Audit Variance

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	FY21 Revised Budget	FY21 Audited	Audited - Budget Variance	% Variance
Fund 01 Revenue	\$13,463,966	\$13,228,072	-\$235,894	-1.75%
Fund 01 Expense	\$14,122,568	\$13,975,824	-\$146,744	-1.04%

- 1) The above budget and actual figures exclude fund 11 donations and student activity funds.  
2) Reference: FY21 Revenue Variance = \$375,092, 2.9% budget to actual variance; and FY21 Expense Variance = -\$600,698 variance, -4.4% variance

# Fund 01 Revenue Budget to Audit Variances

General Education Aid and Levy Revenue with Actual Adjusted ADM

## Levy and Gen Ed Aid

FY21 Revised Budget	FY21 Audited	Audited - Budget Variance
\$10,437,418	\$10,236,760	-\$200,658

State Aid	FY21 Revised Budget	FY21 Audited	Audited - Budget Variance
Basic Skills (1)	\$473,583	\$399,082	-74,501
Levy	\$2,284,422	\$2,155,151	-\$129,271

1) UFARS Grid Changed moved \$74,501 of basic skills revenue used for preschool to fund 04. This includes expense. Basic skills revenue and expense used for preschool will now be reported in fund 04 which will appear that our basic skills fund 01 revenue and expense has gone down.

## Adjusted ADM

Adjust ADM Estimate: 937  
Final ADM: 940

ADM Category	Budget Adj. ADM	Final Adj. ADM	Variance
ALC	13	21	+8
Resident & Enrolled In	917	914	-3
Tuition	7	5	-2
Total Budget to Final:			+3

# Fund 01 Revenue Budget to Audit Variances

Source Series Audited to Budget

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Object Series	FY21 Revised Budget	FY21 Audited	Audited - Budget Variance	% Variance
Levy & Gen Ed Aid	\$10,437,418	\$10,236,760	-\$200,658	-2%
State Aid	\$1,341,670	\$1,379,787	\$38,117	3%
Federal - Sped,Title,Etc	\$864,161	\$836,028	-\$28,133	-3%
Federal - COVID Funding	\$632,453	\$643,678	\$11,225	2%
Local and Miscellaneous	\$188,264	\$131,819	-\$56,445	-30%

# Fund 01 Expense Budget to Audit Variances

Object Series Audited to Budget

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Source Series	FY21 Revised Budget	FY21 Audited	Audited - Budget Variance	% Variance
Wages	\$7,826,436	\$7,772,593	-\$53,843	-.70%
Benefits	\$2,477,202	\$2,337,539	-\$139,663	- 5.6%
Purchased Services	\$1,636,029	\$1,659,221	\$23,192	1.4%
Supplies	\$861,570	\$825,199	-\$36,371	-4.2
Capital Purchases	\$1,200,260	\$1,224,650	\$24,390	2%
Dues / Memberships	\$121,071	\$156,622	\$35,551	29.4%

# Budget to Actual Recap:

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➤ **Less conservative with expense budget resulted in variance:**

- Final to actual revenue was a -2% under budget variance of -\$235,894 against a \$13,463,966 revenue budget.
- Final to actual expense was a -1% under budget variance of -\$146,744 against a \$14,122,568 expense budget.
  - ❖ Had Basic Skills not been moved to Fund 04:
    - Revenue would have been under by -\$161,393
    - Expense would have been under by -\$72,243

➤ **FY2020 Variance:**

- Revenue Variance = \$375,092, 2.9% budget to actual variance; and FY21 Expense Variance = -\$600,698 variance, -4.4% variance

# FY2021-2022 Revised Revenue Budgets

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- Board received updated ADM projections at January 3, 2022 meeting.
  - Included a 5 year projection
- Revised draft revenue projection for FY22 Fund 01
- Tentative draft revenue project for FY23 Fund 01

# General Ed Aid and Levy Revised Draft Budget FY2021-2022

	<b>FY2019-2020 Audited</b>	<b>FY2020-2021 Audited</b>	<b>FY2021-2022 Original</b>	<b>FY2021-2022 Draft Revised 1.18.22</b>
Gen Ed Aid	\$8,509,830	\$8,081,610	\$7,847,965	\$7,931,777
Levy	\$2,442,224	\$2,050,794	\$2,276,567	\$2,276,567
Total	\$10,952,054	\$10,132,403	\$10,124,532	\$10,208,345
Net Change:		-\$819,650		\$75,941

- 1) FY2020-2021 Gen Ed Original used the Governor's proposal formula allowance \$6,633
- 2) FY2020-2021 Gen Ed Revised uses current formula of \$6,728
- 3) Adjusted ADM used in FY2020-2021 Gen Ed Calculation was 906 vs Adjusted ADM in Revised is 899

# General Ed Aid and Levy

## Revised Draft Fund 01 Budget FY2022-2023

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	<b>FY2019-2020 Audited</b>	<b>FY2020-2021 Audited</b>	<b>FY2021-2022 Draft Revised 1.18.22</b>	<b>FY2022-2023 Draft Tentative 1.18.22</b>
Gen Ed Aid	\$8,509,830	\$8,081,610	\$7,931,777	\$7,737,225
Levy	\$2,442,224	\$2,050,794	\$2,276,567	\$2,652,269
Total	\$10,952,054	\$10,132,403	\$10,208,345	\$10,389,494
Net Change:		-\$819,650	\$75,941	\$181,149

- 1) FY2023 Levy includes a one time LTFM revenue of \$374,000
- 2) FY2022-2023 Gen Ed Revised uses current formula of \$6,863
- 3) Adjusted ADM used in FY2022-2023 Gen Ed Calculation is 875

# Revised Draft Fund 01 Budget FY2021-2022 and Draft Tentative Fund 01 Budget FY2022-2023

	<b>FY2020-2021 Audited</b>	<b>FY2021-2022 Draft Revised No COVID Revenue 1.18.22</b>	<b>FY2021-2022 Draft Revised with COVID Revenue 1.18.22</b>	<b>FY2022-2023 Draft Tentative No COVID Revenue 1.18.22</b>	<b>FY2022-2023 Draft Tentative with COVID Revenue 1.18.22</b>
Gen Ed Aid	\$8,081,610	\$7,931,777	\$7,931,777	\$7,737,225	\$7,737,225
Levy	\$2,050,794	\$2,276,567	\$2,276,567	\$2,652,269	\$2,652,269
COVID	\$643,678	\$0	\$1,916,875	\$0	\$1,677,671
Federal	\$836,028	\$665,116	\$665,116	619,640	619,640
State Aid General	\$1,379,787	\$1,335,096	\$1,335,096	\$1,331,226	\$1,331,226
Local / Misc	\$236,176	\$192,750	\$192,750	\$189,750	\$189,750
<b>TOTAL:</b>	<b>\$13,228,072</b>	<b>\$12,401,304</b>	<b>\$14,318,182</b>	<b>\$12,530,110</b>	<b>\$14,207,781</b>
Net Change PR.YR:	<i>\$12,584,394 No Covid \$</i>	-\$183,090		\$128,804	

Community Ed School Board Report  
January 18, 2022

We began Water Fitness again. This is a popular class.

We have seen a big increase of people coming to the adult lap swim in the mornings. The time for morning lap swim is 6:15 to 7:30. We are talking about extending the time to 8:00 so that people can stagger their time.

We have four young people that will be taking the Lifeguard class the last two weekends in January. We're very excited about getting them trained and expanding our hours.

I have been trying to get a train the trainer for swim lessons to train our water fitness instructor. She expressed interest in doing swim lessons. I had reached out to Community Ed's that were close to us and I was put in contact with a trainer from the University of North Dakota (she trains all over Minnesota and North Dakota, and was recommended by all three schools that I talked to) we talked at length about my needs and what would be a good fit for our area. She put me in contact with a company that does train the trainer through videos and tests. If we can start with someone that already has been certified in the past this company can certify our instructor and get them trained to be a train the trainer. The company is called Starfish Aquatics, it is nationally accredited and highly recommended. After doing research and talking to others that use it I did reach out to Starfish Aquatics and they have sent samples of the curriculum and other materials. Our water fitness instructor and I will discuss this and go over the materials and determine if this the direction we will go.

I am excited to find this program because once I have someone trained, they can become a trainer after that and we will be able to have a trainer in our community! This will be a great cost saving. I should mention that the curriculum is extremely similar to the American Red Cross curriculum.

We have Snowmobile safety and Dog Obedience coming up in February. We have partnered with 4-H to have a five week class for youth 4<sup>th</sup> grade and up (it's a computer coding class).

I've been busy organizing room 204 that has been the community ed room.